DIVISIONAL FOREST OFFICE
Inward Regd. No. 20
Date 22-4-99
WORKING PLANS PARTY

DIVISIONAL FOREST OFFICE
SOUTHERN CIRCLE
WORKING PLANS PARTY

TRADE AND COMMERCE.

I.—Merchandise Marks.

1. Business connected with the working of the Indian Merchandise Marks Act, 1889, is administered in the Department of Finance and Commerce of the Government of India, and all correspondence on this subject should be addressed to that Department. (G. I., H. D., No. 27 Pub.-1514, dated 7th August 1890; *vide* G. R. No. 6157, dated 30th idem.)

2. The annual reports on the working of the Merchandise Marks Act should be submitted to Government by 1st July at the latest. (G. R. No. 1027, dated 10th February 1892.)

3. The Government of Bombay should arrange to place the reports on the working of the Indian Merchandise Marks Act in possession of the Government of India by the 1st August. (G. I., F. & C., No. 269-S., dated 29th November 1892; *vide* G. R. No. 15, dated 3rd January 1893.)

4. The following executive instructions have been laid down for the guidance of Customs officers in the administration of the Merchandise Marks Act, 1889:—

1. Labels or tickets applied to boxes, cartons, parcels or other packages which are manifestly intended only for the purpose of identifying articles for the convenience of dealers and shopkeepers and are not specially intended to attract the eye of the purchaser, should not be treated as trade descriptions. *Examples*:—On bundles of hosiery, "hose, brown merino, size 10"; on shoes, "enamelled leather, men's No. 6"; on hats, brown felt, hard, No. 7."

This instruction does not apply to a mark or description on the goods themselves, nor to a description of quality, nor to a description containing the name of a place, country, manufacturer, or trader, nor to a trade mark.

2. Goods manufactured on the continent of Europe should be detained if the manufacturer's name and the trade description are expressed in English, unless the name and description are accompanied by the name of the country of manufacture.

In certain cases where the name of a place only is applied, it is not necessary to require the name of the country; for instance, if brandy is imported from Nantes or Bordeaux and marked with the name of the port of shipment only, it is not necessary to require the addition of the name of the country, because no shipper or importer of brandy from France would wilfully leave room

for doubt as to the French origin of the brandy. If bars of iron or steel of other than English origin have English words stamped thereon, the Collector should require the country of origin to be stamped on them.

3. Customs officers should detain on their own motion, and without requiring information, any goods produced or manufactured beyond the limits of the United Kingdom or of British India which are marked with British or British Indian names or trade marks, or with colourable imitations thereof, or which are so described as to indicate or suggest that the goods were produced or made in the United Kingdom or British India, unless the country of origin of the goods is indicated in conspicuous letters on the same level as that on which the names, mark, or description appear.

In the cases mentioned in this instruction a description which indicates a particular class or method of manufacture, and includes the name of a place in or a part of the United Kingdom, and is thereby likely or calculated to mislead, includes such terms as "Kidderminster carpets", "Windsor soap", "Balbriggan" on hosiery, "Shetland" on shawls, and the like; for though these terms may be held to be merely indicative of methods of manufacture, they are likely to mislead as to the place of origin.

4. Customs officers should require the indication of the country of origin to be placed on the capsules and corks as well as on the labels of bottles of wine or other liquor produced or made beyond the limits of the United Kingdom or of British India whenever such goods are—

(*a*) so described,

(*b*) or have applied to them British or British Indian names or trade-marks or colourable imitations thereof in such manner as to indicate or suggest that the wine or other liquor was produced or made in the United Kingdom or in British India.

If the description and the names are so applied as to indicate merely that the wine or other liquor has been imported by a British or British Indian trader or dealer, it is not necessary to require the indication of origin on the corks and capsules.

5. The cotton piece-goods which must have their length stamped on them, under the orders contained in the Notification of the Government of India in the Department of Finance and Commerce, No. 1430, dated the 6th April 1891, are those named below :—

Cambrics.	Domestics.
Checks, spots, & stripes.	Durias.
Chadars.	Drills.
Chadar dhutis.	Jaconets.
Dhutis.	Jeans.

Lappets.	Printers.
Lawns.	Prints.
Lenos.	Sáris.
Longcloths.	Scarves (eklai).
Madapollams.	Sheetings.
Mulls.	Shirtings.
Muslins.	Tanjibs.
Nainsooks.	Twills.

T-cloths and Mexicans.

No other descriptions of cotton goods need be stamped with their length.

6. A report on the proceedings of the Collector should be submitted annually to the Local Government for transmission to the Government of India. The report should state the number of cases in which (1) detention was ordered; (2) detention was followed by confiscation; (3) detention was followed by release with or without a fine; (4) detention was ordered on information received; (5) detention was ordered without information. Under the first head should be specified the section of the Act under which action was taken. (G. I., F. & C., Nos. 295S., dated 28th November 1890, and 2914-S.R., dated 6th July 1896; *vide* G. Rs. Nos. 8960, dated 15th December 1890, and 5816, dated 25th July 1896.)

5. The proceedings of the Customs authorities under the Merchandise Marks Act should be regulated, like their proceedings under the Customs Act, with as much regard for the convenience of the public as is consistent with the execution of the law. (G. I., F. & C., No. 2970, dated 14th June 1889; *vide* G. R., G. D., No. 2507, dated 27th idem.)

6. Customs officers should so administer the Merchandise Marks Act as not to cause unnecessary harassment to trade. In cases where the law is infringed without fraudulent intent it will be expedient that until the requirements of the law are better understood, on the first infringement the goods should be passed with a warning to the importers of the requirements of the Act. (G. I., F. & C., No. 4527, dated 4th September 1889; *vide* G. R. No. 7714, dated 12th October 1889.)

7. Customs officers should refrain from applying the provisions of the Merchandise Marks Act to articles imported for private use. (G. I., F. & C., No. 10S., dated 13th January 1890; *vide* G. R. No. 649, dated 24th idem.)

8. In the exercise of the power conferred by Section 16 of the Indian Merchandise Marks Act, IV of 1889, and in supersession of all existing orders on the subject, the Governor General in Council is pleased to direct that Criminal Courts, in giving effect to the provisions of the Act in respect of trade descriptions of quantity, measure, or weight of the goods specified hereunder, shall observe the following instructions:—

I.—A trade description of length stamped on *grey, white, or coloured cotton piece-goods* shall not be deemed to be false in a material respect unless—

(*a*) where a single length is stamped, the description exceeds the actual length by more than—

4	inches in pieces stamped as 10 yards long and under;						
5	do.	do.	as above 10 yards long;	and up to	23	yards	
7	do.	do.	do.	23	do.	36	do.
9	do.	do.	do.	36	do.	47	do.
18	do.	do.	do.	47	yards long:		

Provided that the average length of the goods in question shall not be less than the stamped length;

(*b*) where a maximum and a minimum length are stamped, the described maximum length is greater than the actual length by more than—

9	inches in piece-goods	under 35	yards long;
18	do.	do.	35 yards and up to 47 yards long.
36	do.	do.	above 47 yards long;

Provided that no such piece shall measure less than the minimum stamped length.

II.—A trade description of width stamped on *grey*, *white*, or *coloured cotton piece-goods* shall not be deemed to be false in a material respect unless the description exceeds the actual width by—

half an inch in pieces stamped as 40 inches or less in width;

three-quarters of an inch in pieces stamped as over 40 inches or under 59 inches in width;

one inch in pieces stamped as 59 inches or more in width:

Provided that the average width of the goods in question shall not be less than the stamped width.

III.—A trade description of count or number, length or weight, applied to *grey*, or *bleached cotton yarn* shall not be deemed to be false in a material respect unless—

(*a*) the described count or number is greater or less than the actual count or number by more than 5 per cent., provided that the average count of the whole of the yarn in question is not greater or less than the described count; or

(*b*) the average length of the whole number of hanks in a bundle is less than 840 yards; or

(*c*) in a bundle of yarn of any count under 50, described as being 10 lb. in weight, the number of knots of twenty hanks each is not half of, the number of knots of ten hanks each is not the same as, and the number of knots of five hanks is not double, the described count or number of the yarn; or

(*d*) in a bundle of yarn of any count under 50, described as being 5 lb. in weight, the number of knots of twenty hanks each is not a quarter of the described count or number of the yarn; or

(*e*) in a bundle of yarn of any count from 50 upwards, the number of knots of twenty hanks each is not half, or the number of knots of forty hanks each is not a quarter, when the described weight is 10 lb. and is not a quarter or an eighth, as the case may be, when the described weight is 5 lb. of the count or number of the yarn ; or

(*f*) in the case of *bleached yarn* the described weight exceeds the actual weight by more than—

$7\frac{1}{2}$	per cent.	in counts	from 1 to 8,	
5	do.	do.	from above 8 to	18,
4	do.	do.	do.	18 to 30,
$2\frac{1}{2}$	do.	do.	do.	30 to 80.

IV.—A trade description or count or number applied to a bundle of *dyed cotton yarn* shall be accepted as indicating length only, the hank being taken to measure 840 yards, and it shall be deemed to be false in a material respect if the average length of the hanks in a bundle is less than 819 yards.

V.—A trade description of length applied to *thread of any kind* (of cotton, wool, flax, or silk) shall not be deemed to be false in a material respect unless it exceeds the actual length by more than 1 per cent.

VI.—The dimensions of goods on which their length or width is stamped shall be determined by measurement in imperial yards of 36 inches.

(G. I., F. & C., Notn. No. 1474, dated 13th November 1891, republished at pages 926 and 927 of the *B. G. G.* dated 19th idem ; *vide* also G. R. No. 8391 dated 5th December 1891.)

9. In the exercise of the powers conferred by Section 19A, Sub-section (2) of the Sea Customs Act, 1878 (as amended by Section 11 of the Indian Merchandise Marks Act, 1889) and Sections 19 and 20 of the Indian Merchandise Marks Act, 1889 (as amended by Act IX of 1891), the Governor General in Council is pleased to make the subjoined rules and orders :

1. Piece goods, such as are ordinarily sold by length or by the piece, shall be deemed to include woollen goods of all kinds and the undermentioned descriptions of cotton goods, namely :

Cambrics.	Longcloths.
Checks, Spots, and Stripes.	Madapollams.
Chudders.	Mulls.
Chudder Dhooties.	Muslins.
Dhooties.	Nainsooks.
Domestics.	Printers.
Doorias.	Prints.
Drills.	Sarries.
Jaconets.	Scarves (Eklai).
Jeans.	Sheetings.
Lappets.	Shirtings.
Lawns.	Tanjibs.
Lenos.	Twills.

T Cloths and Mexicans.

2. Other classes of piece goods shall not be detained if unstamped; and unstamped cotton and woollen piece goods imported for private and personal use and not intended for sale shall not be detained if the Customs Collector is satisfied that they are actually not intended for sale.

3. Examinations of packages to ascertain whether the goods mentioned in rule 1 are stamped shall be made at frequent intervals at the discretion of the Customs Collector and either under his personal instructions or under general orders and instructions given by him to an Assistant Collector.

4. The piece goods contained in the packages so examined need not be examined, when found to be stamped, to test the accuracy of the stamping, except on information received, or when the Customs Collector has reason to suspect that the stamping is false.

5. All measurements of piece goods shall be made on the table.

6. Yarns need not be examined or measured except on information received, or when the Collector has reason to suspect that the trade-description is false.

7. An examination of yarns to test the accuracy of the description of count or length shall be made, in the first instance, up to the limit of one bundle in the consignment.

8. If on such examination the difference between the average count or length and the described count or length is in excess of the variations permitted in paragraphs III and IV of the Notification* in the Home Department No. 1738 (Judicial), dated the 4th December 1890, the importer may require a further examination to be made up to the limit stated in rule 9.

9. The test to determine count and length of yarns shall be applied as follows:—

One bundle should be taken from any bale in the consignment, and each knot in the bundle weighed. From the knots so weighed should be selected the heaviest knot, the lightest knot and the knot which approaches most closely to the standard weight of a knot of yarn of the particular count under examination.

[By standard weight is meant the weight which the knot of yarn of the described count should be, if the length of the hank is correct, *e. g.*, a knot of No. 20 of ten hanks to the knot should weigh eight ounces.]

The heaviest knot should then be selected from the knots so weighed, and each hank in it weighed, the heaviest and lightest hank and also the hank which approximates most closely to the standard

* Superseded by G. of I. Notn. No. 1474, dated 13th November 1891.

weight being selected. This process should be repeated with the other two weighed knots.

There will then be nine hanks to be dealt with, three from each of the three knots weighed.

These nine hanks should then be tested on the wrap-reel. If on such test the difference between the average count or length and the described count or length is in excess of the variations permitted by the Notification quoted in the preceding rule, the process may be repeated, if the importer should require it, up to the limit of one per cent. of the whole number of bundles in the consignment; but no more extended examination shall be made unless the importer agrees to pay the cost thereof, in which case an examination may be made up to the limit of ten per cent. of the bundles in the consignment.

10. The Customs Collector may require from any informant a security not exceeding five hundred rupees. If the Collector should be satisfied that the information given is wilfully false, the security shall be forfeited.

(G. I., F. & C., Notn. No. 1430, dated 6th April 1891, republished at page 329 of the *B. G. G.* dated 16th idem; *vide* also G. R. No. 2821, dated 24th idem.)

Note.—No alteration in the wording of rule 1 is necessary Section 10 (2) (*f*) of the Act requires that only 'Piece goods' shall be stamped, and the rule merely defines under Section 19 (Section 4 of Act IX of 1891) the classes of goods included in the expression 'Piece goods.' The phrase 'Woollen goods,' therefore, can include none but 'Woollen piece goods.' (G. I., F. & C., No. 285 C., dated 19th December 1891; *vide* G. R. No. 337 dated 16th January 1892.)

10. The strict requirements of clause (*e*) of Section 10 of the Merchandise Marks Act may be so far relaxed as to require one conspicuous indication of origin for more than one application of the name, provided the names were all on the same surface. One indication seems enough: the additional ones are surplusage. (G. R., G. D., No. 2547, dated 29th June 1889.)

11. Section 10 (*e*) of the Indian Merchandise Marks Act, IV of 1889, is borrowed from the English Act (*viz.*, Section 16, Sub-section 1 of the Statute 50 and 51 Vict., cap. 28) and was enacted with the object of protecting legitimate British trade from illegitimate foreign competition. In order to secure this protection it was necessary that British merchants should themselves follow the rules which were designed to prevent fraud on the part of their foreign competitors. Importers of foreign goods may be warned of the provisions of the law which require that the country of origin should be clearly indicated in the case of goods of foreign manufacture brought into British India. (G. I., H. D., No. 1545, dated 29th August 1889; *vide* G. R. No. 7150, dated 21st September 1889.)

12. The provisions of the Indian Penal Code, as amended by the Indian Merchandise Marks Act,

would render punishable any person using a false trade mark or property mark in respect of any goods. Prosecutions for imitating private trade marks should ordinarily be private prosecutions and not public prosecutions. (Solicitor to Government No. 1009, dated 5th October 1889; *vide* G. R. No. 8011, dated 22nd idem.)

13. The employment of the Solicitor to Government to prosecute in test cases of importance to the public under the Merchandise Marks Act is sanctioned. The cases should be selected by the Collector of Customs, who is authorized to use his discretion in instructing the Solicitor to Government to prosecute, and the result of such prosecutions should be reported by him. (G. R. No. 7387, dated 27th October 1891.)

14. The importation of labels cannot be prohibited by applying the provisions of Section 10 (1) (*e*) of the Indian Merchandise Marks Act. (G. Rs. Nos. 8011, dated 22nd October 1889, and 3401, dated 16th May 1890.)

15. Shawls are not 'Piece goods,' and it is not therefore necessary to require that their length should be stamped on them. (G. I., F. & C., No. 297 S., dated 19th December 1891; *vide* G. R. No. 337, dated 16th January 1892.)

16. To give a true description or classification of goods of a continental manufacture in the English language without at the same time stating the country in which they were manufactured, is misleading the public in a most material respect, namely, the place where the goods were made or produced, and as such it would not be permissible, and the person giving such a description would be applying a false description, and would, as such, be liable to the penalties under Section 6 of the Act.

It appears to be equally misleading the public if the name of the continental manufacturer were given in English without indicating where the goods were manufactured. The use of the English language in the description of goods is, *primâ facie*, an indication that the goods are manufactured in the United Kingdom, and are not of continental origin.

Or, to put it in another form, as stated in Payn's work on the Merchant Marks Act of 1887 (50 and 51 Vict., cap. 28) in page 17: "The use of the English language in descriptive expressions such as 'superfine make' on a label applied to goods coming from a foreign speaking country is undoubtedly under the Act a false indication of manufacture in the United Kingdom," &c., &c.

Similarly, any words which might imply manufacture by English firms would bring any goods so labelled within the section, if the goods came from foreign speaking countries, and would also require a definite indication of manufacture abroad. (Adv.

Gen., Bengal, dated 21st November 1889; *vide* G. R. No. 243, dated 11th January 1890.)

17. The Government of Bombay referred, for the orders of the Government of India, a question raised by the Commissioner in Sind in connection with the mention of the country of origin of the goods. Four cases were referred to—

(1) relating to two consignments of glass beads from Trieste, in which the goods were described as 'made in Bohemia.' The importers were warned, but the goods were allowed to pass, as Bohemia was considered a sufficient indication of the country of origin;

(2) a consignment of German brandy, in which Hamburg was mentioned, but not specifically stated as being the place of origin of the goods. The importer was fined Rs. 10, and the goods were allowed to pass after the bottles had been labelled with the name of the place of origin;

(3) a consignment of French brandy similarly labelled with the word Bordeaux. The importers were fined Rs. 5 and permitted to remove the goods after due stamping;

(4) a consignment of petroleum from Batoum, marked 'Batoum.' This was deemed a sufficient indication of the country of origin, and the goods were passed with a warning to the importers.

In the first of these cases the detention and warning were unnecessary, the mention of Bohemia, or of Hungary, being a full compliance with the requirement of the law that the country of origin should be stated. In the other three cases the law was not complied with, but the manner in which such cases are dealt with must depend upon the circumstances of each case. No fine need be inflicted, nor is it necessary to insist on the specification of the country, where brandy marked as from Bordeaux comes from Bordeaux or some other French port, and there is no reason to suppose that it is other than French brandy, for no importer of French brandy would deliberately leave room for doubt whether or not his brandy was really French.

In the case of Russian oil the law should be enforced by requiring the specification of the country, and in the case of liquors from Hamburg also the law should be strictly enforced. If bars of iron or steel have English words stamped thereon, and they are not of English origin, the Collector should require the country of origin to be stamped on them. (G. I., F. & C., No. 269 S., dated 29th November 1892; *vide* G. R. No. 15, dated 3rd January 1893.)

II.—TRADE STATISTICS.

A.—EXTERNAL LAND TRADE.

1. The Secretary of State for India is anxious that the particulars of all imposts to which traders

are liable after they leave or before they enter British territory, whether authorized by the Frontier State or illegally levied by its officials, should as far as possible be ascertained and the results of the enquiries made inserted in the reports on external trade. Obviously a knowledge of the incidence of such duties will in many cases largely tend to explain the preference given to some routes over others and the relative expansion or depression of trade in particular articles. These enquiries, however, cannot be confided to men of the class of the registering clerks, but must be specially entrusted to district officers, who should be recommended to obtain the information required by judicious and discreet personal communication with the traders. (G. I., R. A. & C., No. 2-358-364, dated 14th June 1876; *vide* G. R. No. 3824, dated 3rd July 1876.)

2. The Governor General in Council desires to impress upon the Local Governments concerned the importance of issuing the annual reports and returns of the trade by land with countries external to British India and of the internal trade by land with great punctuality. The reports on the trade with countries beyond the frontier especially are required promptly to admit of their being noticed in the general review of this trade for the whole of British India as soon as the consolidated accounts of the year are published. It appears advisable in regard to the reports for Sind and Bengal, that the portion relating to the external trade should be separated from that appertaining to the internal trade, and be transmitted in advance of the latter.

The attention of Local Governments is also requested to the desirability of the monthly returns of the land trade being furnished within one month, if possible, of the period to which they relate.

Lastly the Governor General in Council desires to point out to Local Governments the necessity for greater care in the preparation of the monthly and annual returns of the land trade. At present a great many errors are found in these returns due primarily to carelessness on the part of the mohurrirs or registering officers at the outposts. Items are posted against the wrong head or are omitted altogether, and quantities and values are sometimes given which are manifestly quite wrong. Many of these mistakes admit of detection at the central compiling office, where the returns should be carefully checked and scrutinised and discrepancies enquired into without delay, but sometimes not only are the errors of the registering officers overlooked, but additional mistakes are made in the central office in posting, totalling and fair copying returns.

Great inconvenience has resulted from the delay which often occurs in notifying corrections which are to be made in the monthly returns after they have been transmitted to the Finance and Commerce Department of the Government of India. If the returns are carefully prepared, and promptly checked, there is no reason why all errors should not be

detected and notified within two or at the most three months after the month to which the statistics relate, and it is particularly requested that all statements of corrections may be forwarded within the time specified. (G. I., F. & C., Nos. 2442, dated 24th August 1881, and 52 S., dated 5th February 1885; *vide* G. R. Nos. 5226, dated 9th September 1881, and 1602, dated 24th February 1885.)

3. The Collector of Customs, Karáchi, should prepare the annual Sind land trade report and statements as early as possible after the close of the year and take particular care to have all errors in the monthly returns adjusted before the figures are entered in the report and tables for the year. He should also omit fractions of maunds and of rupees in both the monthly and yearly returns. (G. I., F. & C., No. 1054, dated 13th June 1881; *vide* G. R. No. 3672, dated 25th idem.)

4. Statements of errors discovered in the monthly accounts of the trade of the Province of Sind sent to the Government of India should be regularly furnished with the returns of the next following month. If in any month there are no statements of errata to be furnished, the facts should be stated on a slip accompanying the returns. This is the course followed with the accounts of sea-borne trade and navigation, and it is essential to secure freedom from discrepancies between the annual accounts compiled by the Government of India from the monthly returns furnished by the local authorities and the annual accounts compiled locally. (G. I., F. & C., No. 200 C., dated 31st July 1880; *vide* G. R. No. 4835, dated 13th September 1880.)

5. In the annual land trade returns for Sind the grand total value of the trade with each country should always be entered. (G. I., F. & C., No. 69 C., dated 3rd March 1880; *vide* G. R. No. 1528, dated 23rd idem.)

B.—RAIL-BORNE TRADE.

1. The registration of railway-borne traffic is a subject of Imperial importance, and it is desirable to place it on a more uniform basis in the different provinces than has hitherto been possible. Such registration, it is generally recognized, should indicate (1) the character of the goods in which the traffic consists; and (2) the tracts or places between which the traffic is carried on. To this end the returns have to exhibit a dual classification, and with the view of simplifying these complicated details the plan known as the "block system" has been naturally adopted in some form or other in most provinces. Under this system a province is divided into "internal blocks," each block containing a group of railway stations and embracing a certain geographical area. Each of the other outlying provinces is regarded as an "external block;" and the registration returns are so framed as to exhibit for the province (1) the traffic between each of its internal blocks and all the external blocks sepa-

rately; (2) the traffic between each internal and all the other internal blocks separately. The local traffic running between two stations of the same internal block is of course omitted.

The demarcation of the internal blocks has not, however, been always made on a uniform system by the several Local Governments. In Bengal and the Punjab different lines of railway were kept separate, each line being sub-divided into strips or "blocks" of approximately equal length, so that no block contained a portion of more than one line. In the North-Western Provinces and Oudh block limits were made to coincide with geographical or administrative boundaries, and they thus include portions of all traffic (railway) lines passing through them. The latter system seems, on the whole, to be the preferable one, as it more readily lends itself to any extensions of the railway system which may from time to time be made; it also gives a better idea of the trade between particular tracts which is the chief object of these returns. It has recently been adopted by the Governments of Bombay and Bengal and by the Administration of the Central Provinces.

When the figures are being compiled, the imports and exports should be tabulated on separate sheets, to avoid errors of compilation. The compilation being done, the imports and exports can be readily brought together on the same sheet. (G. I., R. & A., No. 12 Stats., dated 28th January 1884; *vide* G. R. No. 1968, dated 4th March 1884.)

2. In the case of a marked increase or decrease during the quarter in the rail-borne traffic returns of important commodities, such as cotton or wheat, the cause if known should be briefly stated. (G. I., R. & A., No. 270-4-7 Stats., dated 27th November 1884; *vide* G. R. No. 1400, dated 17th February 1885.)

3. The trade of Karáchi should be shown separately in the rail-borne trade returns of Sind. (G. R. No. 4919, dated 16th June 1885.)

4. The returns of rail-borne trade, especially the quarterly returns, may be of much use to the commercial public, and their utility is proportionate to the promptitude with which they are issued. Every effort should therefore be made to secure their early issue by dispensing with elaborate reviews. While asking, however, that the reviews should be brief, the Government of India does not wish it to be understood that any marked fluctuations of traffic should be overlooked, or that the large increase or decrease in the carriage of any particular article of trade should pass without notice. (G. I., R. & A., No. 236-12-7 Stats., dated 13th June 1885; *vide* G. R. No. 5398, dated 3rd July 1885.)

5. The annual returns and reports both of the rail-borne and land-borne trade may be submitted through the Director of Agriculture to enable that officer to offer his comments thereon, but care should be taken that the adoption of this procedure does

not involve any undue delay in their publication, as the Government of India lay great stress on the necessity of issuing such returns promptly. (G. R. No. 2220, dated 16th March 1885.)

6. The report of the rail and river-borne trade of Sind should be reviewed by the Director of Land Records and Agriculture, Bombay. (G. R. No. 6280, dated 26th August 1889.)

7. Booking with stations beyond Jacobabad on the Sind-Pishin Railway should be excluded from the returns of rail-borne trade. (G. I., R. & A., Nos. 259-2-11, dated 15th August 1887, and 323, dated 1st December 1887; *vide* G. R. No. 6414, dated 23rd September 1887.)

8. In their circular of the 21st December 1887 the Government of India laid before Local Governments and Administrations a proposed scheme in modification of the arrangements then existing for collecting and tabulating the rail-borne trade statistics of British India. In the replies furnished to that circular, all the Local Governments and Administrations agreed to the proposed scheme as a whole.

2. The scheme came into operation on the 1st April 1888.

3. Registration continues to be concentrated as before, excepting that in order to avoid delays resulting from the late receipt of invoices which pass over several lines, the Audit Office at Jamalpore registers, as far as is possible and expedient, all imports into Northern India from Southern India, and up to the 30th September 1896 the Examiner of Guaranteed Railway Accounts, Bombay, registered all imports into Southern India from Northern India. Imports into Northern India from Southern India not registered at Jamalpore are registered at Lahore, Lucknow and Gorakhpore. The system of registering the trade of the provinces of Southern India with one another and of the provinces of Northern India with one another is maintained to a great extent. With this view the lists* A and B have been prepared, showing A by what Audit offices the rail-borne trade of each province with external blocks will be registered, and B the returns to be supplied by each registering office and the offices to which they will be furnished. The adoption of these lists will prevent the possibility of any discrepancy in weights between one provincial return and another.

4. Under the scheme sanctioned in the letter from the Government of India, No. 2321 Ex., dated 28th May 1896 (see Government Resolutions Nos. 4780, dated 18th June 1896, and 8833, dated 9th November 1896) the work of registration of rail-borne trade which before the 1st October 1896 was performed by the Examiner of Guaranteed Railway Accounts, Bombay, has from that date been entrusted to the Auditors of the Railway

* Not printed. For revised lists *vide* Government Resolution No. 6182, dated 19th August 1897.

Companies, who render their registration returns to the Examiner, under whose supervision the statistics are compiled and submitted to the Local Governments and Administrations concerned. The undermentioned fees are paid monthly to Railway Companies for performing the work of registration :—

	Rs.	
G. I. P. Railway Company.	300	Chargeable to the Government of Bombay.
S. M. Railway „ ...	60	
B. B. & C. I. Railway ...	300	Do. do. India.
Nizám's Guaranteed Railway	50	
Madras Railway ...	250	Do. do. Madras.
South Indian Railway ...	200	
Total ...	1,160	

5. Provision has been made in Appendices* A and B for the registration of the traffic between the Bombay, Baroda and Central India Railway and the Oudh and Rohilkhand Railway which goes *vid* Cawnpore and does not come on to the East India Railway.

6. The adoption of the modified system now contemplated of collecting the rail-borne statistics of India will in no way affect the registration of the internal trade of a province (*i.e.*, the trade within a province), the arrangements for which the Government of India is willing to leave to Local Governments and Administrations. No alterations should be made, however, in the present number of internal blocks (*i.e.*, blocks within a province) without intimation being given to the Government of India.

Limits of railways comprised in each block.

7. The limits of the railway lines comprised in each external block are given in list* C. In order to trace the sea imports to their place of consumption and the sea exports from their place of production, and to enable the Government of India to compile imperial returns in the manner required by the Secretary of State, the sea-port towns of Bombay, Karáchi and Calcutta should be treated as separate blocks, both by the Governments of the provinces in which the towns are respectively situated and by other Provincial Governments. Similarly the sea-port towns of Madras, which are touched by railways, *viz.*, Madras, Pondicherry, Negapatam, Tuticorin and Calicut,† will be regarded as separate blocks for the purposes of the Madras Government, but as a single block, *viz.*, "Madras sea-ports," for the purposes of other Administrations and for the purposes of the Imperial returns. The object of amalgamating the figures of these five sea-ports is to ascertain the share of the Madras Presidency in the foreign ex-

* Not printed. For revised list C see G. Rs. Nos. 1900, dated 10th March 1897, and 7147, dated 28th September 1897.

† *Note.*—Vizagapatam, Coconada and Cuddalore have since been added to these.

port and import trade. This object is not attained as regards this Presidency by making the Madras town only a separate block, as the great bulk of the trade of the Presidency by sea does not proceed from the capital as in the case of Bengal, Bombay, and Sind, but from its subordinate ports.

8. Should it be necessary to make any additions or alterations in lists* A, B and C in consequence of the opening out of new lines or railways, they should be reported to the Government of India,† by whom intimation will be given to other Local Governments and Administrations.

Articles of trade to be entered in the rail-borne trade returns.

9. The articles of which the trade is registered are those specified in list‡ D appended. Experience has shown that it is necessary to lay down one uniform list of commodities for all India, and it is desired that this list should be adopted *both for the quarterly and for the annual returns*. If Local Governments wish to ascertain the trade in specific commodities not entered in the classified list, the registering offices concerned may be requested to register it, but the commodity should not be separately entered in the prescribed returns. It is also desired that no alteration should be made in the order of commodities.

Deduction rates per cent. to be applied to the articles of trade.

10. List‡ E gives the deduction rates per cent. which should be applied to the commodities entered in list‡ D, so as to arrive at actual weights. These rates should not be altered without the sanction of the Government of India. This list should accompany the Provincial returns, quarterly and annually.

Audit offices to be supplied with lists A to E.

Lists A to E should be supplied to all registering offices for information and guidance.

* * * * *

Forms of the Provincial returns.

14. The forms of the Provincial returns, quarterly and annual, at present in use are those noted below :—

I.—Statement showing for two years the trade between a province as a whole and other provinces and Native States.

II.—Statement showing the trade between the internal blocks, if any, of a province and other provinces and Native States.

III.—Statement showing the trade between the internal blocks, if any, of a province.

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* Not printed. For revised list C see G. Rs. Nos. 1900, dated 10th March 1897, and 7147, dated 28th September 1897.

† The Government of India have directed in their Resolution in the Revenue and Agricultural Department, No. 15-52-6, dated 23rd May 1895, that the statements of additions to the open mileage of railways should be forwarded to the Director General of Statistics.

‡ Not printed.

15. The forms of Statements II and III do not require alteration except that, in the case of the Madras Presidency, it has been arranged that the five sea-port towns of which the rail-borne trade is returned, shall follow each other consecutively instead of being separated as in the present form.

16. Statement I should be modified so as to exhibit the imports from and exports to external blocks, and in the case of the maritime provinces (Madras, Bombay, Sind and Bengal) also the trade between a province and its chief town. Comparative figures for two years as at present given in the Provincial returns are not required for the Imperial returns.

17. Subjoined as an illustration is the form in which it is intended that the statement for the Madras Presidency should be filled in :—

Articles, and whence imported or whither exported.	IMPORTS INTO				EXPORTS FROM			
	Madras.		Madras Sea-ports.		Madras.		Madras Sea-ports.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
COAL.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
British Provinces (excluding chief Sea-port towns).								
Madras	†	†	*	*	†	†	*	*
Bombay, &c., &c.								
Native States								
Rájputána and Central India, &c.								
Chief Sea-port towns.								
Madras Sea-ports, &c. ...	*	*	†	†	*	*	†	†
Total ...								

† These will be blank.
‡ These should also be filled in so as to show the trade between the Presidency and its sea-ports.

This form, which has been devised so as to facilitate and expedite the compilation of the Imperial return, gives, in the case of maritime provinces, (1) the *total* trade of a province excluding its chief sea-port town (sea-ports in the case of Madras) with external blocks, (2) the trade of the chief sea-port town with external blocks, and (3) the trade between a province and its chief sea-port town. At present (1) is not totalled in any Statement and (3) finds place in Statement III. The trade of the five sea-ports of the Madras Presidency with one another will, of course, not be included in this return.

Statement III will continue to show as part of the internal trade of a province the trade of the chief sea-port town with the other internal blocks.

18. External blocks should invariably be entered in the following order in Returns I and II, and in those prepared by Railway Audit Offices :—

Order of external blocks.

British Provinces (*excluding chief sea-port towns*).

Madras.
Bombay.
Sind.
Bengal.
North-Western Provinces and Oudh.
Punjáb.
Central Provinces.
Berár.
Assam.*

Native States.

Rájputána and Central India.
Nizám's Territory (Hyderabad).
Mysore.

Chief Sea-port Towns.

† *i.e.* Madras, Pondicherry, Negapatam, Tuticorin and Calicut.‡

Madras † sea-ports.
Bombay.
Karáchi.
Calcutta.

It is important that this order should be observed to prevent the risk of errors in filling in or extracting the figures.

* * * *

Returns to be prepared according to the official year and to be reviewed.

20. The returns will continue to be prepared according to the official year ending on the 31st March and should be accompanied by a review of the figured statements. Repetition of figures should be avoided as much as possible in the review, which in addition to the following points, should chiefly notice the more important fluctuations in the trade :—

I.—Quarterly Returns—

Alterations in railway freights which may have taken place during the period under notice.

II.—Annual Returns—

(*a*) Changes, if any, in registration arrangements.
(*b*) Brief notice of seasons.
(*c*) Prices.
(*d*) Changes, if any, in railway freights.

21. Under existing orders, the quarterly and annual returns are distributed and briefly reviewed by the Department of Land Records and Agriculture or by such other authority as may be responsible for them. In future the annual report on internal trade should be dealt with in the same manner as reports on sea-borne trade, and no further review will be required from Local Governments and Administrations.

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* *Vide* G. I., R. & A., No. 10-10, dated 13th May 1895; *vide* G. R. No. 4169, dated 4th June 1895.

‡ *Note.*—To these have since been added Vizagapatam, Coconada and Cuddalore.

Returns and reports how to be issued and distributed.

22. In order to secure the early publication of the returns and reviews, the officers charged with the compilation of the returns should circulate them direct to the public and to the various Governments as soon as they are printed. It is not necessary to publish the returns and reviews in the local Gazettes. It is desirable that copies of the returns and reviews should be interchanged between Local Governments and Administrations, also between the offices charged with their compilation. The following number of copies should be forwarded to the Government of India :—

	No. of copies.
Department of Public Works	1
Department of Finance and Commerce ...	3
Department of Revenue and Agriculture*	4

Copies should also be forwarded to the Assistant Auditor, East Indian Railway, Jamalpore, and to the registering authorities of other railways.

Dates of submission.

23. The returns and reviews should reach the Government of India on the following dates :—

1st quarter ending		30th June ...	1st October.
2nd	do.	30th September...	1st January.
3rd	do.	31st December ...	1st April.
4th	do.	31st March ...	1st July.
Annual ...	...	... ...	1st October.

The Government of India trusts that Local Governments and Administrations will do their utmost to see that these dates are strictly observed, so that the statistics may be of immediate and practical interest to the public and to Government. In order to expedite the compilation and publication of the Imperial returns, the Government of India should be furnished in advance of these dates with a manuscript or proof copy of Statement No. 1 only of the Provincial returns (quarterly and annual), the complete statements in print being forwarded subsequently.

Forms which registering offices are required to fill in to be uniform.

24. It has been ascertained that the registering offices are required to fill in different forms for the various provinces, and that this want of uniformity gives considerable trouble, and delays the tabulation of the returns. It is desired, therefore, that the following forms should be adopted :—

I.—For imports, the form† F appended. Headings have, as an illustration, been filled in for the Bombay Presidency.

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*In their Resolution No. 15-52-6, dated 23rd May 1895, the Government of India in the Revenue and Agricultural Department have directed that the annual and quarterly returns of inland trade should be forwarded in future to the Director General of Statistics; and the Director General has requested in his letter No. 27-S.R., dated 18th May 1896 (G. R. No. 4482, dated 6th June 1896) that six copies of each of the quarterly and annual returns of Rail-borne trade should be sent to his office at Calcutta in addition to the copy sent in advance.

†Not printed.

II. A similar form for exports.

III. A similar form showing the trade between internal blocks.

Each of these forms should be in book-form, and the order of commodities and of provinces should be uniform. No alterations should be made in these forms without the sanction of the Government of India. Any alterations made in approved forms will be notified to all the registering offices in order to uniformity being observed in all returns issued to the various Local Governments. For the same reason, if Audit offices wish to make any changes or suggestions, they should address the Government of India through the Local Governments and Administrations concerned, or the Government of India direct if the proposal applies generally to all provinces. (G. I., R. & A., Nos. 37 St.-35-21, dated 23rd March 1888, and 1-9-1, dated 7th January 1889; *vide* G.R. No. 2036, dated 29th March 1888, and G. M. No. 1161, dated 12th February 1889.)

List D referred to above.

List of Commodities to be shown in the Quarterly and Annual Rail-borne Trade Returns.

Articles.

Coal and Coke.
Cotton, raw.
„ Manufactured—
(1) Twist and yarn, European.
(2) Ditto Indian.
(3) Piece-goods, European.
(4) Ditto Indian.
Drugs and Chemicals—
(1) Intoxicating, other than opium.
(2) Non-intoxicating—
(a) Cinchona bark.
(b) Others.
Dyes and Tans—
(1) Indigo.
(2) Myrabolams.
(3) Cutch.
(4) Turmeric.
(5) *Alizarine and aniline dyes.
(6) Others.
Grain and Pulse—
(1) Wheat.
(2) Rice in the husk.
(3) Do. not in the husk.
(4) Jowár and bájra.
(5) Gram and pulse.
(6) Others.
Hides and Skins—
(1) Hides of cattle—
(a) Dressed or tanned.
(b) Raw.
(2) Skins of sheep, &c.—
(a) Dressed or tanned.
(b) Raw.

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* The value-rates may be taken either for alizarine alone or for alizarine and aniline each separately. (Letter from Director General of Statistics, No. 24-S. R., dated 15th May 1896; *vide* G. R. No. 4497, dated 8th June 1896.)

Articles.

Horns.

* Hemp and other fibres.

† Jute—
- (1) Raw.
- (2) Gunny bags and cloth.

Lac—
- (1) Stick.
- (2) Shell.

Leather, manufactured.

Liquors—
- (1) Beer.
- (2) Spirits.
- (3) Wine.

Metals—
- (1) Copper, unwrought.
- (2) Brass „
- (3) Copper, wrought.
- (4) Brass „
- ‡ (5) Iron and Steel—
  - (*a*) Cast.
  - (*b*) Unwrought.
  - (*c*) Wrought.
  - (*d*) Manufactures of iron and
- § (6) Others.

Oils—
- (1) Kerosine.
- (2) Castor.
- (3) Cocoanuts.
- (4) Others.

Oilseeds—
- (1) Linseed.
- (2) Rape and mustard.
- (3) Til or jinjili.
- (4) Poppy.
- (5) Earthnuts.
- (6) Castor.
- (7) Others.

Opium.

Paper and paste-board.

Provisions—
- (1) Ghi.
- (2) Dried fruits and nuts.
- (3) Others.

‖Railway Plant and Rolling Stock—
- (1) Locomotives, engines and tenders and parts thereof.
- (2) Carriages and trucks and parts thereof.
- (3) Materials—
  - (*a*) Steel rails and fish-plates.
  - (*b*) Sleepers and keys of steel and cast iron.
  - (*c*) Other sorts.

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* Letter from Director General of Statistics No. 20-S. R., dated 4th May 1896; *vide* G. R. No. 4196, dated 27th idem.

† Under this heading should be included only Corchorus capsularis or C. olitorius; G. I., R. & A., No. 2-10-1, dated 7th January 1889.

‡ Such articles as frames for railway carriages, bolts (railway), rails and engines are not to be included under any of the sub-heads of this head, but under 'Railway Plant and Rolling Stock.' It may be said generally that all articles of iron and steel which are used as railway plant and rolling-stock should be so classified. (Letter from Director General of Statistics No. 53-S. R., dated 22nd August 1896; *vide* G. R. No. 7252, dated 14th September 1896.)

§ To include tin; G. I., R. & A., No. 40-8-8, dated 22nd July 1887; *vide* G. R. No. 5218, dated 9th August 1887.

‖ G. I., R. & A., No. 53-94, dated 9th September 1893; *vide* G. R. No. 7165, dated 2nd October 1893.

Articles.

Salt—

Saltpetre, &c.—
(1) Saltpetre.
(2) Other saline substances

Silk, raw—
(1) Foreign.
(2) Indian.

Silk Piece-goods—
(1) Foreign.
(2) Indian.

Spices—
(1) Betelnuts.
(2) Pepper.
(3) Ginger.
(4) Chillies.
(5) Cardamoms.
(6) Others.

Stone and Lime.

Sugar—
(1) Refined.
(2) Unrefined.

Tea—
(1) Foreign.
(2) Indian.

Tobacco—
(1) Unmanufactured.
(2) Manufactured—
(*a*) Cigars.
(*b*) Other sorts

*Wool—
(*a*) Raw.
(*b*) Manufactured—
(1) Carpets and rugs.
(2) Piece-goods, European.
(3) Do. Indian.
(4) Other sorts of manufactures

All other Articles of Merchandise.

Provincial Total Goods.

†Treasure—
(1) Gold coin and bullion ... ... Oz.
(2) Silver coin (Government Rupees) ... „
(3) Silver bullion (namely, bars, ingots and coin not being current coin of the Government of India) ... „

Animals—
(1) Horned Cattle.
(2) Sheep and goats.
(3) Horses, ponies and mules.
(4) Other kinds.
Provincial Total Animals.

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* Letter from the Director General of Statistics, No. 104-S.-R., dated 6th August 1897; *vide* G. R. No. 6687, dated 7th September 1897.

† The weight should be recorded in Troy ounces, the conversion of tolas being made at the rate of one tola to three-eighths of an ounce. Both Government and private treasure should be included in the returns. Copper should not be included in the returns of treasure, which includes only gold and silver. (Letter from the Director General of Statistics, No. 41, dated 19th February 1896; *vide* G. R. No. 2231, dated 11th March 1896.)

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List E referred to above.

Deduction Rates per cent. assigned to articles entered in the Rail-borne Traffic Returns.

Articles.	Rates of deduction per cent.
Coal and coke	*Nil.*
Cotton, Raw	3·0*
„ Manufactured—	
(1) Twist and yarn, European ...	5·5
(2) Ditto Indian ...	4·0
(3) Piece-goods, European—	
(*a*) in bales and bundles† ...	3·5
(*b*) in boxes†	18·0
(4) Piece-goods, Indian—	
(*a*) in bales and bundles† ...	3·5
(*b*) in boxes†	15·0
Drugs and Chemicals—	
(1) Intoxicating other than opium ...	5·0
(2) Non-intoxicating—	
(*a*) Cinchona bark	5·0
(*b*) Others	4·0
Dyes and Tans—	
(1) Indigo	18·0
(2) Myrabolams	1·2
(3) Cutch	2·0
(4) Turmeric	1·0
(5)‡ Alizarine and aniline dyes... ...	25·0
(6) Others	2·0
Grain and Pulse—	
(1) Wheat	1·0
(2) Rice in the husk	
(3) Rice not in the husk	
(4) Jowár and bájra	
(5) Gram and pulse	
(6) Others	
Hides and Skins—	
(1) Hides of Cattle—	
(*a*) dressed or tanned	2·5
(*b*) raw	*Nil.*
(2) Skins of Sheep, &c.—	
(*a*) dressed or tanned	2·5
(*b*) raw	*Nil.*
Horns	1·0
§Hemp and other fibres	*Nil.*
Jute—	
(1) Raw	*Nil.*
(2) Gunny bags and cloth	*Nil.*
Lac—	
(1) Stick	2·0
(2) Shell-lac	19·0
Leather, manufactured	14·5
Liquors—	
(1) Beer...	20·0
(2) Wines	
(3) Spirits	

* Reduced from 5 to 3 by G. I., R. & A., No. 83-11-58, dated 18th November 1889; *vide* G. R. No. 9290, dated 9th December 1889.

† These distinctions are merely made to facilitate valuation, as piece-goods packed in boxes are considerably more valuable than piece-goods sent in bales and bundles. They should be adhered to in the returns prepared in railway offices, but should not be followed in reports issued by Local Governments and Administrations, as they have served their purpose as soon as the valuation has been effected.

‡ Letter from the Director General of Statistics, No. 40-S. R., dated 13th July 1896; *vide* G. R. No. 5838, dated 25th idem.

§ Letter from the Director General of Statistics, No. 39-S. R., dated 13th July 1896; *vide* G. R. No. 5838, dated 25th idem.

Articles.	Rates of deduction per cent.
Metals—	
(1) Copper, unwrought	1·0
(2) Brass, unwrought	
(3) Copper, wrought	
(4) Brass, wrought	
(5) Iron and Steel—	*Nil.*
(*a*) Cast	
(*b*) Unwrought	
(*c*) Wrought	
(*d*) Manufactures of iron and steel...	
(6) Others	1·0
Oils—	
(1) Kerosine	17·0
(2) Castor	
(3) Cocoanut	
(4) Others	
Oilseeds—	1·5
(1) Linseed	
(2) Rape and mustard	
(3) Til or jinjili	
(4) Poppy	
(5) Eearthnuts	
(6) Castor	
(7) Others	
Opium	25·5
Paper and paste-board	20·0
Provisions—	
(1) Ghi	18·0
(2) Dried fruits and nuts	4·0
(3) Others	2·0
Railway Plant and Rolling Stock—	
(1) Locomotive engines and tenders, and parts thereof	*Nil.*
(2) Carriages and trucks, and parts thereof	
(3) Materials—	
(*a*) Steel rails and fishplates ...	
(*b*) Sleepers and keys of steel and cast iron	
(*c*) Other sorts	
Salt	1 0
Saltpetre—	
(1) Saltpetre	1·0
(2) Other saline substances	
Silk, Raw—	
(1) Foreign	4·5
(2) Indian	
,, Piece-goods—	
(1) Foreign	11·0
(2) Indian	
Spices—	
(1) Betelnuts	1·0
(2) Pepper	2·5
(3) Ginger	2·0
(4) Chillies	2·5
(5) Cardamoms	10·0
(6) Others	2·5
Stone and lime	*Nil.*
Sugar—	
(1) Refined	1·0
(2) Unrefined	1·5
Tea—	
(1) Foreign	23·5
(2) Indian	

Articles.	Rates of deduction per cent.
Tobacco—	
(1) Unmanufactured	1·0
(2) Manufactured—	
(*a*) Cigars	55·0
(*b*) Other sorts	20·0
Wool, raw*	5·3
„ Manufactured—	
(1) Carpets and rugs (packed in bales) ...	3·5
(2) Piece-goods, European	18·0
(3) Do. , Indian	6·0
(4) Other sorts of manufactures (packed in boxes) ... ... , ...	20·0
All other articles of merchandise... ...	2·0
Treasure—	
(1) Gold coin and bullion	12·0†
(2) Silver coin (Government Rupees) ...	
(3) Silver bullion (namely, bars, ingots and coin not being current coin of the Government of India) ...	
Animals—	
(1) Horned cattle	*Nil.*
(2) Sheep and goats	
(3) Horses, ponies and mules ...	
(4) Other kinds	

9. The portion of the Nizám's State Railway which lies within the Madras Presidency has been constituted a separate internal block called the Kistna-Godaveri block, and it has been arranged by the Madras Government that the trade between the Kistna-Godaveri block (Gangineni to Bezvada) and the rest of the Nizám's State Railway included in the Hyderabad block shall be registered by the Chief Accountant and Auditor, His Highness the Nizám's Guaranteed State Railway.

The registration of traffic between the Nizám's State Railway and other railways has been duly provided for in the scheme detailed in the Appendices to the Revenue and Agricultural Department circular No. 37-35-21 (Statistics), dated 23rd March 1888, but when that scheme was drawn up, the entire length of the Nizám's State Railway lay within the Hyderabad block. It is, therefore, necessary to warn registering officers of the extension and division of the railway between the Madras and Hyderabad blocks, as explained above, in order that traffic with each of the two sections may be separately registered under the general scheme. (G. I., R. & A., No. 43-11-35, dated 1st July 1889; *vide* G. M. No. 5121, dated 18th idem.)

10. The registration of rail-borne trade between Assam and Provinces other than Bengal should be

* Letter from the Director General of Statistics No. 121-R. S., dated 28th September 1897; *vide* G. R. No. 7710, dated 22nd October 1897.

† Twelve per cent. of the gross actual weight should be deducted as representing the weight of packing. It is understood that two weights are entered in the way-bills or luggage receipts, (*a*) gross actual weight, (*b*) weight charged for by the Railway. The deduction should be made from the gross actual weight which is the weight to be taken for registration. (Letter from the Director General of Statistics No. 41, dated 19th February 1896; *vide* G. R. No. 2231, dated 11th March 1896.)

compiled and returned by the Examiner of Accounts, Eastern Bengal State Railway, to the Director of Land Records, Assam, extracts from the tables being sent also to the Director of Land Records in each of the other Provinces for which there are figures in the tables. (Letters from the Director General of Statistics Nos. 46, dated 25th February 1896, and 44-S. R., dated 21st July 1896; *vide* G. Rs. Nos. 2563, dated 24th March 1896, and 6463, dated 15th August 1896.)

11. The Railway Administrations concerned should exhibit the statistics of traffic in animals in the returns of rail-borne trade.

Animals should be shown by number and value and not by weight, and under the following heads at the end of each return :—

(1) Horned cattle.
(2) Sheep and goats.
(3) Horses, ponies and mules.
(4) Other kinds.

(G. I., R. & A., No. 4-27-3, dated 13th January 1890; *vide* G. R. No. 1053, dated 8th February 1890.)

12. The Local Government should, on receipt from the Government of India of the quarterly statement showing additions to open mileage of railways, &c., inform all officers registering rail-borne traffic of the changes and additions necessary in the limits of internal blocks owing to the opening of new lines. (G. I., R. & A., No. 16-27-20, dated 27th June 1890; *vide* G. R. No. 5106, dated 21st July 1890.)

13. Coal and coke intended for railway consumption should not be distinguished from those articles when used for other purposes. The statistics of the traffic in these articles should be shown under the prescribed head 'Coal-Coke'. (G. I., R. & A., No. 1783-33-14 Stats., dated 23rd July 1890; *vide* G. R. No. 8890, dated 12th December 1890.)

14. Government stores should be classed in the rail-borne trade returns according to the commodities of which they consist. Where the consignments are of a miscellaneous nature, they may be entered under the appropriate miscellaneous heading, or under "All other articles of merchandise," in the trade returns. (G. I., R. & A., No. 29-27-37 Stats., dated 13th October 1890; *vide* G. R. No. 8026, dated 12th November 1890.)

15. Details as to the commodities of which Government stores consist should be shown in the goods invoices on all the railways, the Government consigning Departments giving the requisite information in the column "Designation and Marks" of the credit notes. In the case of ordnance stores the word "Miscellaneous" should be added to the general description "Ordnance stores" in all cases in which the exact nature is not stated. (G. Rs. Nos. 8628, dated 4th December 1890, 2325, dated 3rd April 1891, and 1025, dated 10th February 1892.)

16. The following form (in which the imports into, and exports to foreign countries from the Port

of Bombay were shown in the report on the rail-borne trade of Bombay for 1889-90) or one similar to it should be adopted for the annual inland trade-review in exhibiting the trade of Karáchi in articles of Provincial importance :—

Articles.	IMPORTS.				Exports by abroad.
	By rail.		Coast Trade.	Total.	
	External Blocks.	Internal Blocks.			
Cotton ... { 1888-89 ... 1889-90 ...					
Wheat ... { 1888-89 ... 1889-90 ...					
Linseed ... { 1888-89 ... 1889-90 ...					
Mustard and Rape... { 1888-89 ... 1889-90 ...					
Gingelly ... { 1888-89 ... 1889-90 ...					

(G. I., R. & A., No. 150-52-11-3 S., dated 19th January 1891; *vide* G. R. No. 1277, dated 17th February 1891.)

17. The Marmagao Castle Rock Block should be named the West India Portuguese Railway Block and it should register the traffic passing over the West India Portuguese Railway alone. (G. R. No. 1867, dated 12th March 1891.)

18. The articles included under the heading railway plant and rolling stock should be classified in the returns of inland trade as indicated below :—

(1) Locomotives, engines and tenders, and parts thereof.

(2) Carriages and trucks and parts thereof.

(3) Materials—

(*a*) Steel rails and fish-plates.

(*b*) Sleepers and keys of steel and cast iron.

(*c*) Other sorts.

(G. I., R. & A., No. 55-94, dated 9th September 1893; *vide* G. R. No. 7165, dated 2nd October 1893.)

19. The values assigned in the returns are calculated by the Provincial authorities concerned from the average prices ruling at some of the chief trading centres. The system of obtaining the figures of prices seems to be somewhat different in different places. In the North-Western Provinces and Oudh, the Provincial Department of Agriculture entertains a special agency which ascertains for articles of variable value (such as raw produce) the prices ruling at the end of each fortnight. On these fortnightly returns an average is struck every quarter, and on the quarterly averages the annual average is calculated. For articles the value of which is less variable, uniform prices for the year or half-year are fixed by local enquiry. In the Punjáb figures of prices are obtained, apparently every year, from Deputy Commissioners in certain trade centres, and averages are struck for the year. In

the Bombay Presidency, for rail-borne trade returns the prices are those of the recorded values of merchandise imported or exported by sea into or from the port of Bombay.

Though absolute uniformity in this matter may be impossible, one or two general principles can be laid down. For certain classes of goods, such as cotton manufactures or ammunition, the value assigned must be more or less arbitrary. But for the great bulk of raw products a fairly accurate standard of prices can be obtained from the rates ruling in the chief marts, and it is very desirable that these should be periodically ascertained by means of careful inquiries through a trustworthy agency. In the case of the former class of goods, the inquiry need not be so elaborate, but the values adopted in the different provinces should, as far as possible, be uniform, so as to render it possible to utilise them in instituting a comparison between the trade of one province and that of another. (G. I., R. & A., No. 12 Stats., dated 28th January 1884; *vide* G. R. No. 1968, dated 4th March 1884.)

20. The method employed in the North-Western Provinces and Oudh and the Central Provinces for assigning values to the heads "Other kinds" of articles entered in the quarterly returns of rail-borne trade is as follows:—

(1) The price of all articles coming under each head in the list is ascertained.

(2) The comparative extent of the trade carried on in each article during the period concerned is expressed in percentages, the total trade in all the articles being considered as 100.

(3) The ascertained price and percentage of each article are multiplied together and the sum of the products is divided by 100. The quotient gives the average value for the particular head.

This plan, which appears to be the most satisfactory of which the case admits, might be adopted.

It is not in itself objectionable to leave blank lines in the list after the heads "Other kinds" in order to secure greater accuracy in the values entered against these heads, but it is not desired that the number of the details given in the list of prices which is furnished to the Government of India should be increased. (G. I., R. & A. Nos. 83 Stats.-4-32, dated 19th June 1885, and 116-4-46 Stats., dated 7th September 1885; *vide* G. Rs. Nos. 5769, dated 17th July 1885, and 7683, dated 23rd September 1885.)

21. With the object of securing greater uniformity in the system of valuing the articles of rail-borne trade and of placing the whole question on a more satisfactory footing the following observations are made.

In the case of the four maritime provinces* the Governments of Madras and Bengal and the Commissioner in Sind calculate their value rates on a basis of local prices or of prices prevail-

*Madras. Bengal. Sind. Bombay.

ing in the chief marts. The Government of Bombay obtains its rates from the invoice-values ascertained by the Custom House. This difference of principle doubtless accounts for the large discrepancies between the rates for Bombay and those of other provinces, especially in the case of European merchandise. In order to obviate these variations, it is suggested that for *European merchandise exported Inland* the value rates should, as is done in Bombay, be obtained from the Customs Houses, for the maritime provinces are scarcely re-exporters in a real sense as regards the bulk of the consignments of foreign merchandise sent up-country. Moreover, this method of valuation is one that entails little trouble and no expense. The value rates of exports of *other articles* might be based on local prices or on the prices prevailing in the chief marts, which in the case of Bombay and Sind might apparently be obtained without difficulty by the Director of Land Records and Agriculture, Bombay, through the agency which collects the fortnightly prices of food-grains, &c., and the prices given in Form III. E.I. (prices of produce) of the returns of Agricultural Statistics. The Local Governments and Administrations of other provinces (*i.e.*, of non-maritime provinces) might continue to calculate the value of their exports on the basis of local prices.

Exporting values are referred to above, as these values only are utilized by the Government of India for the Imperial Returns.

The rates of opium are very variable owing to the monopoly rate at which Government sells the manufactured article being adopted in some provinces, while the rate paid to the cultivator for the crude product is taken in other provinces.

There are three possible prices which might be shown for opium, viz. :—

(1) the actual cost of the article as manufactured for Government ;

(2) the monopoly price, *i.e.*, the price at which Government sells *abkari* opium from the Treasury in different provinces ; and

(3) the price of the chests for China.

The monopoly price varies. On the whole the Government of India is inclined to think that the actual cost of the article as manufactured for Government should be taken by all Local Governments and Administrations.

Dyes and tans, grains, metals, oilseeds, &c.

The Government of Madras has brought to notice that the valuation of the general head "Others" under the major heads noted on the margin cannot be given without considerable trouble and expense if the data are to be collected annually, as the Railway Audit Offices would have to furnish details of the trade coming under the heads "Others" in order to obtain approximate value rates in accordance with the instructions contained in the Government of India's circulars

Nos. $\frac{83}{4\cdot32}$ and $\frac{116}{4\cdot46}$ (Statistics), dated 19th June and 7th September 1885, respectively. That Government proposed that a fixed value rate should be laid down for all provinces as has been done in the case of the heading "All other articles of merchandise" for which a value rate of Rs. 3-8 was fixed in the Government of India's Circular No. 360-67-9-29 (Statistics), dated 8th December 1887. In reply the Government of India suggested that the value rates of the general heads "Others" should be ascertained and adopted once for all by the Government of Madras, and it is suggested that other Local Governments and Administrations might follow this plan also.

As regards the large differences in some articles between the minimum and maximum rates, it is suggested that the causes of these variations should be ascertained by the Directors of Departments of Land Records and Agriculture (where such Departments exist) with a view to correcting the rates if necessary. It seems advisable that there should be free correspondence between the Directors of Land Records and Agriculture regarding value rates.

In order to avoid the anomaly of an importing province showing a lower rate than that of the exporting province and such other contradictions, Local Governments and Administrations should calculate the values of their imports *from British Provinces* according to the value rates of exporting provinces: this would necessitate the application of different multipliers instead of the same multiplier as at present, but would entail no extra calculation.

For the trade with Native States * for which the Residents or Agents to the Governor General do not furnish separate returns, each Local Government and Administration might, as at present, assign its own value rates.

*Rajputána and Central India, Nizám's Territory, Mysore.

Local Governments and Administrations should, as soon as possible after the close of the year to which the annual returns relate, interchange lists of value rates so as to prevent delay in the submission and publication of the annual returns.

Another advantage in Local Governments' and Administrations applying to their imports the value rates of exporting provinces is that it would bring about a complete agreement between the Imperial and Provincial Returns. The form of the Imperial Return, as will be seen from the quarterly returns published by the Government of India, is so designed that the same figures read one way (cross-wise) mean exports, and read another way (downwards) represent imports. The exports of one province or block are thus the imports of the other provinces or blocks, and *vice versâ*. The Provincial Returns combined present two sets of the same figures, of which one, *viz.* that under exports, is used for filling in the Imperial Return. In the case of the Native States, the figures under exports are also utilized, as no separate returns are furnished by these States. By this procedure the total value of the exports of each article

from each block given in the last column but one of the Imperial Return corresponds with that given in the Provincial Returns; but this is not the case as regards the horizontal totals given under each article (*i. e.* when the figures are considered as imports), as these represent the total of values as given by the exporting provinces, whereas the Provincial figures represent the total of local values. The differences in these horizontal totals are very large in some cases owing to the fact that Provincial value rates are discrepant in consequence of their being calculated on different principles and to the fact that they represent the varying rates current in different provinces. If, therefore, Local Governments and Administrations apply to their imports the value rates of exporting provinces, as is done by the Government of India, there will be a complete agreement between the Imperial and Provincial Returns. It is necessary that both these returns should agree in all columns, *i. e.* the same statistical fact should invariably be shown in the same figures simply in order to enable the Government of India and the commercial public to handle the statistical returns.

It would facilitate calculation of values in the Provincial Returns if Local Governments and Administrations were to omit pies from the value rates, *e. g.* the value rate of iron in the North-Western Provinces and Oudh for 1886-87 might be taken as Rs. 5-4-0 instead of Rs. 5-3-10, the figure adopted by the Director of the Department of Land Records and Agriculture of these provinces. (G. I., R. & A., No. 45-35-26 Stats., dated 9th May 1888; *vide* G. R. No. 4039, dated 20th June 1888.)

22. The scheme published in the foregoing circular of the Government of India dated 9th May 1888 has been accepted by all Local Governments and Administrations as a whole. With regard, however, to the proposal that a standard rate should be adopted for the sub-head "Others," the Director of Land Records and Agriculture, North-Western Provinces and Oudh, wrote as follows:—

"The articles, which form the bulk of trade, shown under these heads are but few; their prices differ considerably in different provinces, and in the same province they vary from year to year. It is not an uncommon thing to find a difference of 25 per cent. in their rates for two years. I would, therefore, propose that, of the articles coming under these heads, those that are most largely exported from any province may be determined once and for all by enquiries in the local markets; the prices of these should be ascertained each year and the values calculated according to the average of their prices each year."

The Government of India have no objection to this alternative plan being tried by the Government of the North-Western Provinces and Oudh, or by any other Government, as it will not interfere with the general scheme. (G. I., R. & A., No. 76-35-56 Stats., dated 29th August 1888; *vide* G. R. Nos. 6327, dated 19th September 1888, and 1009, dated 7th February 1889.)

23. The figures given in the subjoined statement should be adopted once for all as the value

rates required for the sub-heads of "Animals" and for articles comprised in the several sub-heads specified as "Others" in the returns compiled by the Examiner of Guaranteed Railway Accounts, Bombay :—

(Name of head.)	(Value rates.)
	Rs.
Other Drugs	18
„ Dyes	19
„ Grains	3
„ Metals	25
„ Oils	17
„ Oil-seeds	3
„ Provisions	8
„ Saline substances	11
„ Spices	16
„ Sorts, Tobacco	26
Animals, Living—	
Horned Cattle, per head	40
Sheep and Goats	3
Horses, Ponies and Mules	150
Other kinds	40

(G. Rs. Nos. 8987, dated 27th November 1889, and 1657, dated 4th March 1891.)

24. It having been urged that the mode of calculating average value rates per maund suggested by the Government of India in circular No. 45-35-26 Stats., dated 9th May 1888, for European merchandize exported inland, *viz.*, by obtaining the rates from the invoice values ascertained by the Customs House, could not apply to the articles noted on the margin owing to their being valued otherwise than by the maund, the Government of India observed that in the case of articles Nos. 1 to 6 and 8, this difficulty can be surmounted by finding out how many gallons, yards or pieces go to a maund, and then working out values proportionately. As regards No. 7, all that seems possible, is to apply once for all an arbitrary rate which might be fixed by the Local Government in communication with the Collector of Customs, and with due regard to the trade in each article coming under this head.

1. Beer.
2. Spirits.
3. Wine.
4. Kerosine oil.
5. Silk, raw.
6. Foreign woollen piece-goods, European.
7. Non-intoxicating drugs and chemicals excluding cinchona bark.
8. Leather manufactured.

The Government of India have no objection if for the heading "Intoxicating drugs other than opium" the actual cost of the drugs in question as manufactured for the market is, as in the case of opium, adopted for valuation purposes. In fixing the rate, however, due regard should be given as required by the Government of India's circulars Nos. 83-4-32 and 116-4-46, dated, respectively, 19th June and 7th September 1885, to the comparative extent of the trade carried out in each article coming under this head. (G. I., R. & A., No. 72-35-47 Stats., dated 1st August 1888 ; *vide* G. R. No. 6089, dated 8th September 1888.)

25. In calculating value rates for articles entered in the Rail and River-borne Trade Returns, the value rates for the imported articles of European merchandise noted on the margin, which are subject to duty, should be inclusive of the duty levied. (G. I., R. & A., No. 8-1-4 Stats., dated 4th February 1889; *vide* G. R. No. 1421, dated 20th idem.)

Liquors ... { Beer. Spirits. Wine.
Salt.
Kerosine oil.

26. The instruction that in the case of opium the actual cost of the article as manufactured for Government should be taken applies only to the provinces or blocks in which opium is cultivated for Government, *viz.*, Bengal, North-Western Provinces and Oudh, Rájputána and Central India.

In regard to the provinces in which opium is not cultivated for Government, the price at which it is sold locally should be the factor used in calculating the value of exports, if any, the value of imports being obtained by applying the value rates of the provinces or blocks from which opium is imported.

In the case of imports of the drug from the Rájputána and Central India block, however, it will be necessary, since no returns or value rates are furnished by that block, that each Local Government should ascertain and apply the price current in the Native State from which opium is imported into its territory. (G. I., R. & A., No. 20-9-13 Stats., dated 15th March 1889; *vide* G. R. No. 2487, dated 30th idem.)

27. The Commissioner of Customs and the Director of Land Records and Agriculture should supply the Examiner of Guaranteed Railway Accounts with the value rates required for the rail-borne trade returns. The value rates supplied by the two officers named above should also be applied by the Examiner to the local or internal trade of the Bombay Presidency. (G. R. No. 4950, dated 24th July 1888.)

28. The Director of Land Records and Agriculture should make the necessary arrangements for the regular and punctual supply to the Collector of Customs, Karáchi, of lists of value rates required to be published with the Sind Returns. (G. R. No. 7316, dated 15th October 1890.)

29. The authorized railway maund in which the weights of all rail-borne goods are, it is understood, exhibited in the Inland Trade Returns has been declared to be equivalent to 82⅔th lbs. Care should be taken to reduce all value rates to this standard in preparing the published schedule of rates and in working out the values of goods shown in the returns. (G. I., R. & A., No. 32-38-7, dated 20th October 1890; *vide* G. R. No. 8191, dated 19th November 1890.)

30. The following rules should be observed in all provinces for the calculation of value rates assigned to articles in the Inland Trade Returns:—

(1) The values should be based on wholesale prices, not retail.

(2) The values fixed for the quarterly returns may be the average of weekly or other periodical price quotations, or may be the average of prices prevailing on different dates during the period of active sale (as prescribed for the agricultural statistics returns in Government of India, Revenue and Agricultural Department, circular No. 5-52, dated 2nd March 1892), but should not be the prices prevailing merely on a single date.

(3) The values fixed for the annual returns may be taken as one-fourth of the sum of the values fixed for the quarterly returns.

(4) The marts, of which the prices are adopted, though they should be as representative as possible, need not exceed 3 or 4 in each province. (G. I., R. & A., No. 31-67, dated 13th June 1893; *vide* G. R. No. 5244, dated 20th July 1893.)

31. The value rates for articles of imports being now taken by each importing province from the schedules furnished by the exporting provinces, corrections of rates necessarily entail alterations in the whole series of Provincial returns and cause much inconvenience and delay. The schedules of rates should, therefore, be prepared after such careful calculation as will render subsequent revisions unnecessary. When a revision of the rates is unavoidable, the corrections rendered necessary in the figures representing value of goods in the returns of the province concerned should be circulated in the form of a list of errata to the officers, including those of the Government of India, to whom the returns have been supplied. (G. I., R. & A., No. 79-10-26, dated 31st October 1889; *vide* G. R. No. 8944, dated 26th November 1889.)

32. The utility of the Returns of Inland Trade depends in great measure on the care and accuracy with which the value rates are calculated; and though in some instances it may be difficult or impossible with the means available to obtain exact figures, no pains should be spared to render the statistics of value as correct as circumstances permit. (G. I., R. & A., No. 12-83-1 Stats., dated 19th February 1890; *vide* G. R. No. 2703, dated 21st April 1890.)

33. Values may be omitted from the quarterly returns, provided a table is appended to the return for the *last* quarter of the year under report, showing the value rates per maund for the *whole year*. Values should, however, be entered in the annual returns, to which should also be appended a table of value rates. (G. I., R. & A., No. 37-35-21, dated 23rd March 1888; *vide* G. R. No. 2036, dated 29th idem.)

34. A table of value rates for the quarter should be appended to each quarterly return of the rail-borne trade, and a similar table for the whole year should also accompany the returns for the last quarter, as required by paragraph 19 of the Govern-

ment of India's circular No. 37-35-21 Stats., dated 23rd March 1888. (G. I., R. & A., No. 42-35-25, dated 5th May 1888; *vide* G. R. No. 3823, dated 11th June 1888.)

35. A monthly statement showing the quantity of wheat, linseed and cotton imported by rail into Bombay port from each external block, and from the internal blocks of the Bombay Presidency, should be supplied by the Examiner of Railway Accounts direct to the Government of India* within six weeks from the close of the month to which it relates. The month dealt with in the statement will not be the calendar month, but a period of certain entire weeks, the traffic of a fraction of a week at the end of each month being included in that for the next month, except at the end of each half year. (G. I., R. & A., No. 420-10-18, dated 7th September 1889; *vide* G. R. No. 7165, dated 24th idem, and G. M. No. 7972, dated 21st October 1889.)

36. In the monthly returns of wheat, linseed, &c., imported by rail into Calcutta, Bombay, and Karáchi it appears desirable to include also the imports by sea and coast. But as such receipts by ports other than Bombay are insignificant, the return may be confined to the port of Bombay, and published in the local *Government Gazette* as a local return under the signature of the Director of Land Records and Agriculture, the Imperial return published by the Government of India remaining unaltered. (G. R. No. 8023, dated 12th November 1890.)

37. The Chamber of Commerce, Bombay, having represented that it would add to the usefulness of the monthly statements of the imports of cotton, wheat, linseed and indigo into the city of Bombay by rail, the Commissioner of Customs, Salt, Opium and Abkári should send monthly to the Director General of Statistics a return in the subjoined form. The return should be sent to Calcutta so as to reach the Director-General's office within thirty days from the end of the month to which it relates. It should be furnished as early as possible *before* publication in the *Bombay Government Gazette*:—

Imports into the City of Bombay by Sea in the Month of

From	Cotton (Raw).	Wheat.	Linseed.	Indigo.
	Cwt.	Cwt.	Cwt.	Cwt.
Bengal				
Bombay Presidency ...				
Sind				
Madras Presidency ...				
Burma				
Non-British Ports in India ...				
Countries outside India ...				
Total ...				

*Under later instructions (*vide* G. I., R. & A., No. 15-52-6, dated 23rd May 1895; G. R. No. 4678, dated 21st June 1895) these returns are to be forwarded to the Director General of Statistics.

(Letters from the Director General of Statistics, Nos. 18-S. R., dated 29th April 1896, and 35-S. R., dated 6th July 1896; *vide* G. Rs. Nos. 4123, dated 25th May 1896, and 5736, dated 23rd July 1896.),

38. Statistcs of indigo imported into the ports of Bombay and Karáchi should be furnished for incorporation in the monthly statement of imports by rail into the chief seaport towns published by the Government of India. (G. R. No. 3400, dated 18th May 1891.)

39. Figures for poppy-seed, castor-seed, and ground-nuts instead of being lumped under the heading of "Other oil-seeds" should be shown separately in the monthly return of "Imports into Bombay port of important exportable produce" published in the *Bombay Government Gazette* under the signature of the Director of Land Records and Agriculture. This monthly return should be made up in maunds reduced to the hundredweight unit, the returns furnished by the Director continuing to be in units of maunds. (G. R. No. 6912, dated 30th August 1892.)

40. The cost of collecting and tabulating the rail-borne trade statistics will be settled by Local Governments and Administrations in communication with each other, as the charge is now a provincial one. The Government of India anticipates that there will be little or no increase in the total expenditure now incurred in collecting and tabulating the rail-borne statistics of India, while the introduction of uniformity and proper concentration throughout India in the system of registering and tabulating of statistics will, it is expected, diminish considerably the work now performed by registering offices, and will do away with the necessity for the constant references which result from the present system. (G. I., R. & A., No. 37 Stats. 35-21, dated 23rd March 1888; *vide* G. R. No. 2036, dated 29th idem.)

41. The charge of registering and tabulating in the East Indian Railway Audit Office at Jamalpur the statistics of traffic on the line and returning them to the Local Governments and Administrations concerned should be met rateably from Provincial Revenues by the Local Governments and Administrations to whom the Company furnishes the statistics. The Chief Auditor of the Company will settle in direct communication with Local Governments the portion of the charges debitable to each, and will, for this purpose, supply each Local Government with a memorandum showing what charges are incurred, what returns are furnished, to whom they are furnished, and the rateable distribution of charges which should, in his opinion, be made. (G. I., R. & A., No. 11-47-4 S., dated 10th June 1890; *vide* G. R. No. 5054, dated 19th July 1890.)

42. In the returns of the rail-borne trade, the actual weight of the consignment and not the weight

charged for by the Railway should be exhibited, the weight of packing being deducted in accordance with the rates of deductions prescribed in the Resolution of the Government of India No. 37-35-21, dated 23rd March 1888. (Letter from the Director General of Statistics, No. 38, dated 13th February 1896; *vide* G. R. No. 1958, dated 3rd March 1896.)

C.—ROAD AND RIVER-BORNE TRADE.

1. It should be carefully impressed upon all the local authorities that all registering posts, the trade of which is insignificant, should be dispensed with, and that no posts should be established except upon real trade routes. (G. I., F. & C., No. 1563, dated 7th July 1881; *vide* G. R. No. 4277, dated 23rd idem.)

2. There is no objection to the issue of passes by the kárkúns employed in Kánara to register the land trade of the Presidency in respect of arecanut, pepper and coffee passing across the frontier into Mysore territory. The passes will contain particulars of the consignments covered by them as dictated by the persons in charge, and will not be of any special validity as to the correctness of the particulars contained in them. The District Officers of Kánara should be watchful to prevent the nákádárs from making the issue of these passes a cover for the levy of blackmail on the carriers of goods passing their nákás. (G. R. No. 5333, dated 9th August 1882.)

3. In the Resolution of the 20th September 1878 (No. 9) the Government of India, in supersession of previous orders and arrangements, laid down that future reports and returns of the internal trade statistics, so far as its needs were concerned, should be confined to—

I.—Trade with neighbouring Native States.

II.—Trade along the chief routes, *i.e.*, along main rivers, roads, and railways.

III.—Trade of large towns and commercial centres.

These orders received the approval of the Secretary of State in His Lordship's despatch No. 193, dated the 14th November 1878.

In the course of arrangements which ensued with Local Governments, it was recognised that the trade by railways was much larger than that carried by rivers and roads; that the statistics available in the Audit Offices were positive and certain; and that while the former (railway-borne trade) was of Imperial importance, it might be left to Local Governments to register the latter (river and road-borne) in any way they chose for provincial purposes. In this view greater stress was laid by the Government of India on the registration of railway-borne trade. But in some provinces, as, for instance,

in the Bombay and Madras Presidencies, the trade crossing the frontiers by road was considered of sufficient importance to form part of the registration scheme, while in Bengal, Assam, and the Punjab, the trade by river on the Ganges, Brahmaputra, and Indus was intimately connected with the railway-borne trade of those provinces. Under these circumstances, the Government of India, in 1880 and 1881, sanctioned the registration of trade by road across the borders of the Bombay Presidency at the following points:—

Districts in which posts are situated.			Number of Posts.
Rájputána, Central India.	Central	Mahi Kántha ...	2
		Panch Mahals ...	3 (and one Translator).
Central India, Central Provinces, Berár and Nizam's Territory.		Khándesh ...	6
Nizam's Territory ...		Násik	1
		Sholápur	1
		Ahmednagar ...	5
		Kaládgi	1
Madras and Mysore. ...		Dhárwár	4
		Kánara	3
		Total ...	26

at an annual cost of Rs. 12,500; and across the borders of the Madras Presidency at the following places:—

Districts in which posts are situated.	Number of registering stations.
Trade with Mysore—	
Cuddapah...	5
Belláry	15
North Arcot	6
Salem	3
Coimbatore	5
Nilgiris	2
South Kánara	7
Malabár	2
Trade with Nizám's Territories—	
Belláry	16
Kurnool	5
Godávery	5
Kistna	4
Trade with Yanaon—	
Godávery	8

at an annual cost of Rs. 22,332 from Imperial revenues, while in Bengal and the Punjab arrangements were made to effect river-borne trade registration conjointly with the registration of trade by

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railway. The trade of large towns is registered separately, but forms an integral part of the scheme.

These arrangements the Government of India does not wish to disturb.

The registration of road traffic is, as already stated, a subject of Provincial, rather than Imperial, importance, and it is for Local Governments to decide how it should be dealt with. In some provinces a small moveable staff is maintained for the purpose of temporarily registering the traffic on any roads for which the information is specially required for public works or other purposes. In others, the road traffic between British territory and adjoining Native States is of sufficient importance to be continuously registered, while the registration of inter-provincial road traffic (*i.e.*, between British provinces) has been generally discontinued. The utility of the first expedient is obvious, and the second is in conformity with a request from the Secretary of State. The discontinuance of the third is due partly to considerations of expense, and partly to the belief that the ascertainment of inter-provincial trade is unnecessary. It has, however, been urged on the Government of India that, as the rail-borne trade of each province with other British provinces is already registered, it is important to supplement this with some knowledge of the inter-provincial road traffic, and that this knowledge might be easily obtained by periodically registering this traffic on the main roads by means of a small moveable establishment. It would not be necessary to maintain registering posts simultaneously on all the roads, but merely to bring the traffic of each main road leading from one province to another under registration at intervals of five or ten years. A recommendation to this effect has been made to the Government of India by the Statistical Conference, and it seems one which might be carried out in most provinces with very little expense and trouble. (G. I., R. & A., No. 12 Stats., dated 28th January 1884; *vide* G. R. No. 1968, dated 4th March 1884.)

4. The Government of India consider that the question as to the extent to which cart traffic is affected by railways is one that may properly engage attention in any system of road registration that may be adopted in any province. (G. I., R. & A., No. 62 Stats., dated 28th May 1884; *vide* G. R. No. 4983, dated 20th June 1884.)

5. The system of making deductions from gross weights of consignments according to the fixed authorised scale with a view to arrive at the net weights should be applied to the registration of the road-borne traffic in the Presidency proper as well as in Sind. The deductions should be made only when the gross weight is ascertained by weighment, or from invoices or other papers, and not when information regarding net weights is as easily procurable and as likely to be accurate as information

regarding gross weights. (G. Rs. Nos. 2713, dated 29th March, 4897, dated 18th June, and 6919, dated 28th August 1884.)

6. The Government of India thinks it desirable in connection with the registration of road-borne traffic, to invite prominent attention to the main object which it has throughout had in view, that, namely, of securing information as to trade routes of all kinds, whether lying wholly within the boundary of one province or passing from one province to another. This information it is eminently desirable that the Government of India should possess, as it affords practically the only available means of ascertaining the desirability of making and subsidising local lines of railway or of improving road communications, and of deciding which of two or more rival routes is the more worthy of support.

There is some reason to apprehend that the prominence given in the Resolution of the Government of India No. 12 (Statistics), dated 28th January 1884, to the registration of "inter-provincial" traffic, *i.e.*, the traffic between one province and another, has led to the importance of ascertaining the course of "internal traffic," *i.e.*, traffic within the province being overlooked. In regard to the latter subject, the peripatetic establishments suggested in the Resolution of the 28th January 1884 are calculated to be of special utility, and the Government of India will therefore be glad if Local Governments and Administrations can consider the advisability of maintaining such establishments where necessary, or of employing from time to time in the registration of internal traffic some portion of the establishments already sanctioned for the registration of inter-provincial trade. It must be borne in mind that, though it would be desirable, if feasible without much expense, the continuous registration of local traffic either internal or inter-provincial along the same routes year after year is by no means essential, and that a very fair idea of the use made of the different trade routes of the province can be gained by the occasional or periodical registration of the trade passing over them.

The Government of India has no desire to impose on Local Governments the burden of compiling returns of road traffic, and would therefore suggest to the Local Governments and Administrations, which have been or are likely to be in a position to undertake road registration, that a statement of the roads, the traffic of which has been tested, should be included in the quarterly or annual reports on the rail-borne trade, with the addition of any results that may be considered worthy of notice or record. The Government of India will at the same time be glad to receive copies of any returns that may be collected by the Local Governments and Administrations concerned. (G. I., R. & A., No. 69-11-9 Stats., dated 16th May 1885; *vide* G. M. No. 4865, dated 15th June 1885).

7. The permanent registration of road traffic between the Bombay Presidency and the Native States should be discontinued, and the amount of such traffic should be roughly gauged from time to time by the accurate registration by a well-trained moveable establishment of the traffic along important trade routes, the latter being selected with special reference to the requirements for statistics of the Public Works Department. The diversity of languages spoken in the Bombay Presidency will no doubt introduce an element of difficulty into the registration by a single moveable establishment of the traffic of the entire Presidency, but it seems probable that by careful selection an establishment might be formed capable of working in two if not in all three tracts in which differences of language divide the Presidency. (G. I., R. & A., No. 180S.-18-7, dated 30th April 1886; *vide* G. R. No. 4353, dated 18th June 1886.)

8. By circular No. $\frac{29\text{-}S.}{8\text{-}3}$ of 4th March 1884, the Government of India suggested the procedure which it desired to be followed, as far as circumstances permit, by the Local Governments for the collection of information for railway purposes, and annual statements of the various railway projects have been furnished to the provinces concerned, on the understanding that the routes mentioned would be reported on by the Agricultural or other Department specially entrusted with the collection of trade statistics. The Government of India is however but imperfectly aware of the extent to which action has been taken or the desired information supplied by the provinces.

2. The orders of the Secretary of State in his Despatch No. 73 of 10th December 1874, which required the registration of "trade along the chief routes in the provinces of British Territory," were made the basis of the scheme, and it was developed at the conference of 1876 and in subsequent orders and communications. In order to secure the object required by the Secretary of State, registration of trade was divided into two sections :—

(1) Registration of traffic on railways and rivers by the agency of the Audit Offices of Railway and Steamer Companies.

(2) Registration on the principal roads and rivers in each province in respect to which that agency is not available.

Regarding general measures required for the registration of traffic of the second class the Government of India has issued instructions from time to time.

3. The general scheme involved the maintenance of a trained moveable establishment, available not only for the ordinary registration of traffic along the various roads and rivers of the province, but for the supply of information required specially for Railway purposes from time to time. Special injunctions were given that traffic within the province should receive as full and careful attention as the inter-provincial traffic.

4. The provinces were also asked to make special mention of road traffic in their reports on Internal Trade. But with occasional exceptions the subject has been noticed in these reports either very slightly or not at all.

5. It is to the registration of road and river traffic that the Government of India now desires to call special attention. The great importance of all information relating to the flow of trade and the resources of the tracts connected by the principal trade routes is obvious, especially for the promotion of railway enterprise in which private capital is engaged. Much information on this subject may be found in Gazetteers, Settlement reports and other records of Government, which might with advantage be reproduced in a form easily accessible to the public. Statistics should be collected not merely, as is generally the case, for a season or two which may be good or bad, but for a number of years, representative of the average capacities of the tract concerned. In case of famine, moreover, these statistics would furnish useful information regarding the sources from and the routes by which affected districts are likely to draw their supply of food.

6. With the object therefore of securing a closer adherence to the programme already prescribed, as well as for the attainment of the other objects mentioned above, the following general instructions are issued.

7. The Provincial Department in charge of the statistics of Internal Trade, preferably the Department of Land Records and Agriculture, should be required to draw up a systematic working-plan for the collection of all statistics of road and river traffic under orders of the Provincial Government and in communication with its Public Works Department. Such a plan would include arrangements for the maintenance of a properly trained permanent staff, which would render unnecessary the employment of inexperienced agency.

8. In framing the plan, attention should be given, in the first place, to the probable requirements of the Public Works Department for information in connection with railway enterprise; and in the next, to the special registration of any considerable or important branches of inter-provincial traffic which escape record by the existing rail or river agencies.

9. Full information should be given in the annual reports on Inland Trade regarding the employment of the trained staff, and the information which it has collected, either for general purposes or in compliance with requisitions for the Public Works Department.

10. In dealing with the latter class of cases the following rules of procedure are laid down :—

(*a*) As soon as it becomes probable in the opinion of the Public Works Department that a new line of railway will be constructed, intimation will be given to the Department of Revenue and

Agriculture, which will then communicate with Local Governments with the view of their obtaining through their Departments of Agriculture information regarding the route it should follow. It is preferable that separate intimation should be given in each case, as by this means a longer notice will be secured than by an annual statement.

(*b*) In each case a sketch map and any papers showing the considerations upon which the construction of a railway along the proposed route is advocated and the particular advantages which it is expected to secure, will be supplied to the Local Governments for transmission to their respective Departments of Land Records and Agriculture.

(*c*) If there are any special points to which it is desirable that investigation should be directed, these will be stated in forwarding the requisition.

(*d*) In addition to any special information called for, the first report on each project should embody information on the following points :— (i) the area and population of the tract likely to be benefited by the railway; (ii) the pressure of population on the soil and the probable utility of the railway in relieving congestion, if it exists, or of opening up waste lands in thinly populated areas; (iii) the agricultural products of the tract, its capacity as an exporter or importer, and the probable effect of the railway on agricultural prices and rents; (iv) the liability of the tract to famine and the utility of the railway as a protective work; (v) the mineral and timber resources, if any, of the tract; (vi) the general character and extent of the import and export trade, and of the manufactures of the tract, especially in the seaports, if any, and principal towns; (vii) the possible effects of the projected railway on existing industries and trade routes, whether by road, river or sea; (viii) the prospects of a profitable passenger traffic with reference to the character of the inhabitants, the existence of places of pilgrimage, fairs, &c., and (ix) particulars regarding the wages of ordinary and unskilled labour in illustration of the condition of the bulk of the population.

(*e*) The information thus collected will be presented to the public in a suitable form, and measures will be taken to bring it up to date from time to time.

(*f*) When the survey of a line has been resolved on, or at such later stages as may appear desirable and upon fresh requisition of the Imperial Public Works Department, the Government of India will call for such supplementary and special information as may be required.

(*g*) In each case the Public Works Department will fix approximately the date by which the report is required, and the report will be submitted to the Government of India in the Revenue and Agricultural Department, which will forward it

together with such additional information and expression of opinion as may be desirable to the Public Works Department. The date so fixed will allow sufficient time to enable Local Governments to establish special registering posts for the purpose of securing statistics fairly representative of the trade of the tract throughout the year. These statistics, combined with those collected under (*d*), should be so presented as to afford as complete an indication as possible of the capacity of the line for the service of through traffic to and from other provinces of the empire and the principal seaports. (G. I., R. & A., No. 18-32-5 S., dated 9th July 1890; *vide* G. R. No. 5803, dated 18th August 1890.)

9. The suggestions made by the Government of India in their following letter No. 518-57-3 Stats., dated 5th June 1890, relative to the accurate preparation of statistics of trade between Sind and the Punjab are being carried out since 1st April 1890:—

"In reviewing the Rail and River-borne Trade returns, it has been found that, owing to the manner in which the Indus river traffic is at present dealt with, the trade of Sind and the port of Karáchi with the Punjab is not correctly represented in the Imperial statements. This river traffic constitutes a large proportion of the total trade of Sind. In 1888-89 it was valued at 96 lákhs as compared with 447 lákhs, the value of the rail-borne traffic. In the Imperial returns the rail traffic and river-borne traffic are amalgamated, but the latter appears under the head of trade between Sind, excluding Karáchi and the Punjab. There is good reason to believe, however, that a considerable portion of the produce despatched from the Punjab *vid* the Indus takes the rail at Sukkur and Kotri for Karáchi for export by sea, and conversely, that many of the goods which are imported by sea into Karáchi, and thence despatched by rail to Sukkur and Kotri, there take the river for the Punjab. If, therefore, the river trade were correctly classified, all these transactions would appear as trade with Karáchi and not with Sind.

"2. The result of the present system is that not only is the apparent trade of the Punjab with Karáchi less, and the trade with Sind as distinct from Karáchi greater, than it actually is, but that the trade between Sind and its port, as returned, includes all the Punjab exports which take the rail at Sukkur and Kotri for Karáchi. Some of the difficulties and inaccuracies resulting from this imperfect classification and duplication of figures will be found referred to at pages 15, 21 and 36 of the Review of the Inland Trade of 1888-89. The case of the wheat trade affords a striking example of the necessity for altering the present system of double registration. In 1887-88, 358,097 maunds of wheat were registered as sent by river from the Punjab into Sind, and 591,103 maunds as sent by rail from Sind to Karáchi. Of the latter 316,365 maunds were despatched from Sukkur and Kotri to the port. This latter consignment, there is good reason to believe, consisted of Punjab wheat floated down the Indus as far only as Sukkur and Kotri for conveyance thence by rail to Karachi. Three lákhs of maunds of wheat therefore appeared twice over in the returns, and in both instances wrongly classed—once as an export from Punjab to Sind, and again as an export from Sind to Karáchi.

"3. The Government of India is desirous that early measures should be taken to correct the defects referred to, and I am instructed to make the following suggestions for the consideration of the Government of Bombay, and to request that, if no objection is found to them, they may be adopted

in compiling the Sind returns with effect from the commencement of the current official year, *viz.*, 1st April 1890.

"4. The first step necessary is to bring the Provincial returns into correspondence with the Imperial statements, and for this purpose the quarterly and annual return No. I of the prescribed forms should show the traffic by both rail and river. The enclosed forms* are suggested for adoption. The next point to be considered is the separation of the Indus traffic into trade with Sind and trade with Karáchi. As at present advised, the Government of India is inclined to the opinion that it is impossible without an entire change in the existing system of registration to determine with exactitude what quantity of the Punjab goods which take the rail after a journey down the Indus, actually goes to Karáchi. But it is believed that upon the existing system results may be attained which, though approximate only, will represent the facts far more closely than at present.

"5. It is inferred from the previous correspondence on the subject, of which copies were forwarded with my letter No. 42-10-4 (Statistics), dated 8th April last, that very little of the downward river traffic goes below Kotri and Sukkur, and that so much of it as is intended for Karáchi takes the rail at these stations and is despatched direct to the port town. I am directed to recommend to His Excellency the Governor in Council the following rules, which are framed in pursuance of the above inference. Their application is illustrated by exemplar entries and detailed explanations in the forms* enclosed. Similar instructions have been communicated to the Punjab Government.

I.—*When the imports by river from Punjab exceed the imports by rail from Sukkur and Kotri into Karáchi*—class the latter as imports from Punjab into Karáchi, and the difference as imports from Punjab into Sind.

Under trade between Sind and Karáchi by rail exclude the exports from Sukkur and Kotri to Karáchi and enter the remainder.

II.—*When the imports by rail from Sukkur and Kotri into Karáchi exceed the imports by river from Punjab*—class the latter as imports from Punjab into Karáchi, and the difference *plus* the exports from other stations in Sind to Karachi as trade between Sind and Karáchi.

III.—*When the exports by rail from Karáchi to Sukkur and Kotri exceed the exports by river to Punjab*—class the latter as exports from Karáchi to Punjab, and the difference *plus* the exports from Karáchi to Sind (excluding Sukkur and Kotri) as trade between Sind and Karáchi.

IV.—*When exports by river to Punjab exceed the exports by rail from Karáchi to Sukkur and Kotri*—class the latter as exports from Karáchi to Punjab, and the difference as exports from Sind to Punjab.

Under trade between Sind and Karáchi by rail exclude the exports from Karáchi to Sukkur and Kotri and enter the remainder.

"6. To admit of the calculations required by the foregoing rules, it is necessary that the trade of Karáchi with Kotri and Sukkur and the rest of Sind, and *vice versâ*, should be separately registered. The necessary instructions on the subject have been issued, and I am to enclose a copy for

Office memorandum† to Public Works Department, No. 516 Stats., dated 5th June 1890.

* Not printed.

† "The undersigned is directed to state that it has been found that the greater portion of the traffic between Sind and the Punjab by the River Indus takes or leaves the railway at Sukkur and Kotri, and in order to classify this traffic correctly it is desirable that the trade by rail between Karáchi and

the information of the Government of Bombay. The statement of Sukkur and Kotri trade with Karáchi received from the Examiner of Accounts, Lahore, under these instructions, and the return of Indus traffic which the Conservator and Registrar, River Indus, will be instructed to furnish to the Collector of Customs, Karáchi, should be printed as appendices in the quarterly and annual inland trade returns of Sind. I am also to request that an explanation may be given in each annual report of the system on which the Indus traffic figures are classed under the respective headings of trade with Karáchi and trade with Sind.

"7. The Government of India is aware that the amplification of Statement I, and the application of necessary corrections to the river statistics therein exhibited, cannot be effected without some additional labour. But in view of the increasing importance of the registration of the internal trade of the country the Government of Bombay will, it is trusted, recognize the desirability of carrying into effect additional improvements which are essential for the accurate and comprehensive exhibition of these statistics."

(G. I., R. & A., No. 518-57-3, dated 5th June 1890; *vide* G. R. No. 5557, dated 9th August 1890.)

10. Although the Resolution of the Government of India, No. 37-35-21, dated 23rd March 1888, dealt exclusively with the registration and review of rail-borne trade, it was not intended to cancel or supersede the instructions contained in Resolution No. 69, dated 16th May 1885, on the subject of road traffic. The annual Inland Trade Report should, in addition to a review of the rail-borne trade, comprise a sufficient review of the measures taken for the registration of inland trade by other channels of communication and of the principal statistics collected. (G. I., R. & A., No. 27-81, dated 5th July 1892; *vide* G. R. No. 6135, dated 28th idem.)

D.—SEA-BORNE TRADE.

1. Monthly statements showing the quantity and value of all cotton exported from the several ports in the Bombay Presidency and specifying the places to which the cotton was shipped, should be furnished to Government. The statements should be prepared and transmitted as soon as possible after the close of each month, and should include information as regards the external foreign trade only. The quantity of cotton should be shown in pounds which should be totalled and this total should also be converted into candies. (G. R.

Sukkur and Kotri should be registered separately from the traffic between Karáchi and other stations in Sind. The undersigned is accordingly to request the favour of instructions being issued to the Examiner of Accounts, North-Western Railway, to register the trade of Sind with Karáchi, with effect from the 1st of April 1890, under the following heads:—

(*a*) Imports from Karáchi into (1) Sind, excluding Sukkur and Kotri, (2) Sukkur and Kotri.

(*b*) Exports to Karáchi from (1) Sind, excluding Sukkur and Kotri, (2) Sukkur and Kotri.

"2. The statistics should be furnished quarterly and annually to the Financial Commissioner, Punjab, and the Collector of Customs, Karáchi, in Form‡ II herewith enclosed. In Form‡ I, (also enclosed), which it is understood is already furnished by the Examiner to the Collector of Customs, Karáchi, the entries showing the trade between Karáchi and the rest of Sind should be left blank, as they will be filled in Form II by the Collector of Customs, Karáchi, under instructions which have been issued to that officer."

‡ Not printed.

B 1955—12 T

No. 765, dated 10th March 1863, and G. Ls. Nos. 961 and 962, dated 24th March 1863, and 1282 and 1283, dated 22nd April 1863.)

2. The Commissioner in Sind should submit monthly returns showing the export of wheat from the ports in Sind to Foreign External and Foreign Indian Ports. (G. M. No. 5207, dated 12th September 1876.)

3. The several Customs Houses should submit to the Chief Customs authority in each Presidency or Province monthly returns of the sea-borne trade and navigation for their respective ports, for consolidation in a monthly return for that Presidency or Province. The Commissioner of Customs should forward direct a copy of this consolidated monthly return to the Government of India for further consolidation in a General Monthly Return of Trade and Navigation for India, which will be published for general information in the *Gazette of India*. (G. I., F. D., No. 3138, dated 25th October 1865; *vide* G. R., F. D., No. 1034, dated 12th December 1865.)

4. The Commissioner in Sind and the Commissioner of Customs should arrange to submit to the Government of India the Monthly Returns of Trade and Navigation for the ports within their respective charges within three weeks of the expiry of the period to which they relate. It is neither necessary nor desirable that the whole of the forms should be despatched on the same date. Each form should be despatched directly it is ready. In transmitting the returns in instalments as ready those of the foreign trade and shipping should, if practicable, be first posted and the despatch of the duplicate set of returns may be postponed until all the originals have been posted if any time can be saved by this arrangement.

Great care should be exercised in the preparation of the returns. It is essential that all corrections which may be found necessary should be carried out locally, and that they should be reported in the prescribed errata statements, in order that the compilations of the Government of India may be revised; but a great proportion of the very serious labour involved in carrying out the numerous revisions hitherto found requisite would most probably be rendered unnecessary if due attention were paid to the correct preparation of the returns in the first instance. (G. I., R., A. & C., Nos. C 29-32, dated 25th April, 422-C.-425-C., dated 4th October, and 612, dated 9th December 1876, and G. I., F. & C., No. 1112, dated 20th May 1884; *vide* G. R. Nos. 279, dated 8th May 1876, 5897, dated 16th October 1876, 7459, dated 19th December 1876, and 4565, dated 6th June 1884.)

5. The officers concerned should use their best endeavours in submitting the returns to the Government of India before the prescribed time, and in case of any delay occurring in the submission of the

returns by the prescribed date, a report should be immediately made to Government with an explanation of the cause of such delay. (G. R. No. 2790, dated 8th May 1876.)

6. The Commissioner of Customs, Salt, Opium, and A'bkari and the Commissioner in Sind should forward the monthly returns of the sea-borne trade of their respective charges direct to the Superintendent, Government Central Press, for publication in the *Government Gazette*. The Superintendent should arrange to publish them in the *Government Gazette* as soon as possible after the date of receipt and should furnish the Revenue Department of the Secretariat with two copies of each of the returns as published. (G. R. No. 1746, dated 28th February 1885.)

7. Her Majesty's Secretary of State for India having had under his consideration the subject of improving the form in which the monthly and annual accounts of the Trade and Navigation of the several provinces of British India were rendered, a Committee of experienced gentlemen was appointed in England by His Lordship to advise in the matter.

On some of the points raised by the Committee's report, immediate action seemed possible and desirable, and in regard to these the Government of India addressed the Government of Bombay as follows :—

"2. In the Secretary of State's despatch on the subject, His Lordship remarks :—

" 'It is most desirable that, as far as it can be arranged, the Trade Returns of India should be prepared in a form which will admit of ready comparison with those of the United Kingdom. On this point I would draw your attention to the remarks of the Committee as to the countries and the denomination of articles.'

" The remarks of the Committee are as follows :—

" '10. In Table 3 of the Indian statement the trade with Europe is thus summarised :—

United Kingdom.	Germany.
Suez (trade being European).	Mediterranean Ports.
France.	Other countries in Europe.

In a foot-note to table 19, the distribution of the merchandise among the 'other countries' is shown, but there is no detailed account of the treasure.

" '11. We are strongly of opinion that the heading of "Suez," as applicable to goods which are in transit between India and Europe, should be abandoned, and that the whole of the trade should be classed under the country to or from which it is sent. A return of the aggregate trade passing through the Suez Canal might, however, be kept up, if convenient.

" '12. The title of "Mediterranean ports" is a very disturbing one in the classification; it includes Genoa, Venice, Ancona, Brindisi, and Sicily which should be combined under Italy,—Trieste, which should come under Austria,—Malta, which should be placed by itself (all these belonging to Europe,—Alexandria, which falls under Egypt and is African,—and Smyrna and Beyrout, which should be ranged under Turkey in Asia. It is a question whether

trade which is known to be intended for an inland country (as Switzerland) should be entered under that country, or under the one to which belongs the port of disembarkation: we recommend the latter course as the least likely to lead to confusion.

"'13. There would be some advantage if the table furnished by the Government of India for the chief countries were to specify the port to or from which the trade is conveyed, as is done in the reports of the local Governments with regard to Germany and the Mediterranean ports. Thus France might be sub-divided into Bordeaux, Havre, Marseilles, &c.; Italy into Ancona, Brindisi, Genoa, Naples, Palermo, Venice, &c. We would not, however, recommend this unless the local Governments already receive the information, as, if not otherwise collected in such detail, its preparation would involve much greater expense and delay than it would be worth. In any case we should not consider it necessary to publish information of so detailed a character, though it would occasionally be very useful for reference in this office. Nor do we think it essential to sub-divide the United Kingdom, seeing that in that case the most complete details can be readily obtained from the Board of Trade.

"'14. Among the remaining countries we find irregularity in the classification adopted in the reports of the local Administrations. In Africa, the Cape of Good Hope should include the trade with port Elizabeth; the Eastern Coast would comprise the seaboard between Natal and Abyssinia, which last-named country should be separately shown if any trade with it is recorded; Egypt would include Alexandria and Port Said, and Suez, so far as the traffic is of a local character. In the forms prepared we have thrown the West Indies into one column, but in the returns compiled by the Government of India it might be well that the trade with the several islands should be separately shown, as suggested in regard to the chief ports in Europe. That with Aden is, we think, rightly treated as foreign trade, although it is a British Indian possession. The trade with the Andaman and Nicobar Islands should be treated as interportal like that between Madras and British Burma. We would not class the trade with Cutch, Pondicherry, Goa, Travancore, and other places on the seaboard of India, as foreign, but would have it treated as coasting or interportal, showing it, however, distinct from the British Indian coasting trade in the returns, as provided for in Forms 5, 6, 13, and 14. The commerce with China is of so important a character, that we would specify separately what portion goes to the British colony of Hongkong, and what to the Treaty ports. The trade now entered under the titles of Persian Gulf and Red Sea should be divided into Persia, Arabia (sub-divided into the territories of the Imám of Maskat and the other States as is done in the trade statement of the United Kingdom), Egypt, and Abyssinia. Under Siam should be included the trade from British Burma with the island of Junk, Ceylon or Salang, which belongs to that country. The Australian trade should be shown under the separate colonies.

"'15. With regard to the column showing the *quantity* of the article imported or exported, it is evident that in many cases it is impossible or useless to specify it, and the value only will have to be inserted. We think it, however, most important that, where the quantity of any given article can be stated, uniformity in its denomination should be preserved. * * * * * *

"'16. We trust that instructions may be given for entry of each class of goods under a single denomination, so that there shall be only one denomination for piece goods

namely that of yards; only one denomination for thread or twist, namely, that of pounds; only one for manufactures of jute, namely hundredweights, and so forth.

"17. It would be convenient, in determining the denomination under which each article should be entered, to make the terms correspond as far as possible with those adopted in the United Kingdom; and our tables have been prepared with this view. An alphabetical index of article (of which we submit a specimen*) should be placed in the hands of each Custom House officer at the various ports to facilitate uniformity of entry. The experience of the local officers will no doubt suggest many additions which may with advantage be made to the list for the guidance of the Customs officers at the ports. We propose to have separately enumerated all articles which, either for import or export, are of importance, whether on account of the magnitude of the transactions, or on account of their paying duty; and to class all others as unenumerated.' * *

"3. I am now to enclose printed copies of—

(*A*)—An alphabetical list* of articles showing the manner in which they are to be classified in the local returns.

(*B*)—A list of foreign countries as these are to be shown in the returns in future.

* * * * *

"6. I also enclose an alphabetical index* to list *A* which will be of great use to Custom House officers in determining the classification of imports and exports in accordance with list *A*.

"7. The list B may probably be accepted as final. The remarks of the Committee quoted above explain the difference between the existing and new classification of countries and I am to request that copies of the list may be forwarded to all ports for adoption in the local returns with effect from the 1st April next ensuing. It will be noted that goods intended for an inland country, such as Switzerland, should be entered under the country to which belongs the port at which they are landed. Also that the present heading of 'Suez' in various tables throughout the volume will disappear: the European trade passing through that place will be classed under the country of destination. In place of this an additional table should be prepared for insertion in Part I of the volume, immediately after form No. 4, showing the aggregate trade passing through the Suez Canal. The figures should be given in the following form:—

No. 5.

Return showing the aggregate trade passing through the Suez Canal from and to India.

Year.	From India.			To India.			Total both ways.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

*Not printed.

B 1955—13 T

"8. In the local statements of navigation (Part V of the annual report) sailing vessels and steamers should no longer be massed together as at present, but be separately shown in all the tables contained in that part. This may be best effected by the addition of two columns to each of the sub-divisions of the tables. Thus the present table No. 74 shows the total number and tonnage of British and Foreign vessels (sailing and steam) entered and cleared with cargoes and in ballast from and to foreign countries and ports in other Presidencies * * In future this form should be thus prepared—

NATIONALITY.	FROM AND TO FOREIGN PORTS.															
	WITH CARGOES.				IN BALLAST.				TOTAL.				WITH CARGOES.				IN BALLAST.				TOTAL.			
	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.	Steamers.	Tons.	Sailing vessels.	Tons.
	ENTERED.												CLEARED.											
British, &c.																								
Total ...																								

and so on through the other forms of this Part.

"9. The Secretary of State, in connection with this subject, desires to be informed what reliance can be placed upon the returns relating to the building and registration of vessels in India which are transmitted direct from the ports to the Office of the Registrar-General of Shipping and Seamen in London. The Governor General in Council does not apprehend that there is any reason to question the accuracy of the returns, which are based, it is presumed, upon the certificates of registry granted under the terms of the Merchant Shipping Act by the local registrar of shipping. I am to request, however, that a report may be furnished showing the system observed and the manner in which it is carried out in practice, and what checks and safeguards exist to ensure perfect accuracy. It is also requested that the particulars furnished in these returns may be embodied in future in an additional form which, as No. 74, may precede the present form 73 in Part V of the annual volume, this latter becoming No. 75, and the number of the subsequent forms being similarly changed throughout. A similar return made for five years should also appear among the abstract tables in Part I, where it would precede the present form No. 26, taking this number, the numbers of the remaining forms being similarly changed throughout. This return should show the number and tonnage of all vessels, distinguishing sailing vessels and steamers built and first registered at each port for the year, and the simplest form would probably be as follows:—

No. 74.

Number and Tonnage of Sailing and Steam Vessels built and first registered at each port in

Port.		OFFICIAL YEAR.						OFFICIAL YEAR.						OFFIC	
		STEAMERS.		SAILING.		TOTAL.		STEAMERS.		SAILING.		TOTAL.		STEAMERS.	
		Vessels.	Total tonnage.	Vessels.	Total tonnage.	Vessels.	Tons.	Vessels.	Total tonnage.	Vessels.	Total tonnage.	Vessels.	Tons.	Vessels.	Total tonnage.
Madras	From 10 to 100 Tons ...														
	Above 100 to 300 „ ...														
	Above 300 „ ...														
	Total														
Vizagapatam ...	From 10 to 100 Tons ...														
	Above 100 to 300 „ ...														
	Above 300 „ ...														
	Total														
Bimlipatam ...	From 10 to 100 Tons ...														
	Above 100 to 300 „ ...														
	Above 300 „ ...														
	Total														
(And so on for other ports)															
Total															

* * * * * *

"11. A duplicate of the returns now furnished by the registrar at each port to the Registrar General of Shipping and Seamen in London should in future be forwarded to this Department for transmission to Her Majesty's Secretary of State.

B*

LIST OF FOREIGN COUNTRIES (*to be adopted in the returns of trade*).

Europe.

1. UNITED KINGDOM.
2. AUSTRIA-HUNGARY.
   - i. Trieste.

   and so on.
3. BELGIUM.
4. DENMARK.
5. FRANCE—
   - i. Dunkirk.
   - ii. Havre.
   - iii. Brest.
   - iv. Nantes.
   - v. Bordeaux.
   - vi. Marseilles.

   and so on.
6. GERMANY—
   - i. Hamburg.
   - ii. Bremen.

   and so on.
7. GREECE.
8. HOLLAND.
9. ITALY—
   - i. Ancona
   - ii. Brindisi.
   - iii. Palermo.
   - iv. Messina.
   - v. Leghorn.
   - vi. Genoa.
   - vii. Venice.

   and so on
10. MALTA.
11. NORWAY.
12. PORTUGAL.
13. RUSSIA—
   - i. Odessa.
   - ii. Riga.

   and so on.
14. SPAIN—
   - i. Barcelona.
   - ii. Cadiz.
   - iii. Gibraltar.

   and so on.
15. SWEDEN.
16. TURKEY IN EUROPE.
17. OTHER COUNTRIES IN EUROPE.

Africa and adjacent Islands.

18. ABYSSINIA.
19. CAPE COLONY—
   - Algoa Bay.
   - Cape Town.
   - Port Elizabeth.

   and so on.
20. EASTERN COAST OF AFRICA (comprising the coast between Natal and Abyssinia)—
   - i. Mozambique.
   - ii Zanzibar.
   - iii. Other ports.
21. EGYPT—
   - i. Alexandria.
   - ii. Port Said.
   - iii. Suez (for local trade).

   and so on.
22. MADAGASCAR.
23. MAURITIUS

* List B has been printed here as revised from time to time.

24. NATAL.
25. REUNION (BOURBON).
26. ST. HELENA.
27. OTHER COUNTRIES IN AFRICA—
    i. Tunis.
    ii. Tripoli.
    iii. Algiers.
    and so on.

America.

28. CANADA.
29. CENTRAL AMERICA
30. SOUTH AMERICA—
    i. Demerara.
    ii. Rio de Janeiro.
    iii. Buenos Ayres.
    iv. Callao.
    v. Valparaiso.
    and so on.
31. UNITED STATES—
    i. New York.
    ii. Boston.
    iii. Charleston.
    iv. New Orleans.
    and so on.
32. WEST INDIES—
    i. Jamaica.
    ii. Cuba.
    iii. Trinidad.
    and so on.
33. OTHER COUNTRIES IN AMERICA—
    i. Honolulu.
    and so on.

Asia.

34. ADEN.
35. ARABIA—
    i. Territories of the Imâm of Maskat
    ii. Other Arabian States.
36. BORNEO.
37. CEYLON.
38. CHINA—
    i. Hongkong.
    ii. Treaty Ports.
39. COCHIN-CHINA—
    i. Saïgon.
    ii. Tonquin.
    and so on.
40. JAPAN.
41. JAVA.
42. MALDIVES (except Minicoy which is to be regarded as a British Indian port subordinate to the presidency of Madras).
43. MEKRAN AND SOMIÁNI.
44. PERSIA.
45. PHILIPPINES.
46. RUSSIA IN ASIA—
    i. Batoum.
47. SIAM.
48. STRAITS SETTLEMENTS.
49. SUMATRA.
50. TURKEY IN ASIA—
    i. Smyrna.
    ii. Beyrout.
    and so on.
51. OTHER COUNTRIES IN ASIA—
    i. Celebes.
    ii. Macassar.
    and so on.

Australia.

52. NEW SOUTH WALES.
53. NEW ZEALAND.
54. QUEENSLAND.
55. SOUTH AUSTRALIA.
56. VICTORIA.

57. WESTERN AUSTRALIA.

58. TASMANIA.

59. AUSTRALASIA—

i. Fiji islands.

and so on.

60. AGGREGATE RETURN OF TRADE PASSING THROUGH THE SUEZ CANAL.

"N.B. 1.—Endeavours should be made to show the trade with chief countries in detail separately for each part as well as in a total for the country, wherever this is possible.

"2. The trade passing viâ *Suez should no longer be shown under that head, which disappears from the list, but under the countries of destination.*

"3. The present heading 'Mediterranean Ports' also disappears, each port being classed under the country to which it belongs.

"4. Trade with an inland country must be classed under the country to which belongs the port at which the articles are landed.

"5. Trade with the Andaman and Nicobar Islands as well as with the Laccadives, and with Minicoy (one of the Maldives) to be treated as Coasting or Interportal.

"6. Trade with ports in India subject to Foreign Governments, European or Native, to be treated as 'Foreign Coasting' under a separate head from the Coasting Trade of British India.

"7. The present heads 'Persian Gulf' and 'Red Sea' disappear, the trade being classed under the countries to which the ports of the adjacent coasts belong.

"8. Under Siam is to be classed the trade between British Burma and the Island of Junk Ceylon or Salang."

(G. I., R., A. & C., No. 79, dated 22nd January 1875; *vide* G. R. No. 699, dated 4th Feburary 1875.)

8. The following points should be borne in mind in getting filled in by shippers the shipping bills prescribed in the Customs Act for use in the case of all exports and imports:—

Column 1.—Here, besides the name of the vessel, it must be noted whether it is a steamer or a sailing vessel.

Column 4.—Here the detail of port or place must be filled in with due advertence to the schedule B. attached to Circular No. 79, dated 22nd January 1875, and it must also be noted whether the vessel is to pass through the Suez Canal or not.

Column 8.—Goods must be accurately described under the appropriate headings or sub-headings of list A of Circular No. 79 referred to above and the particulars required by column 2 of that list invariably inserted.

Column 11.—Where the goods are dutiable *ad valorem*, column 11 will merely reproduce the figures of column 10; but in the case of goods not liable to duty, or liable to fixed duties according to weight or quantity only, or to duties on fixed tariff valuations, column 11 must under the provisions of section 26 of the Act faithfully declare the real value of the goods, and any misstatement

on this point would render the declarer liable to the penalties prescribed in section 216. Hitherto, it is known that, in some Custom Houses at any rate, no endeavours have been made to secure the accurate record of the real value of any goods not dutiable *ad valorem*, and the consequence has been that the imperial total value of goods exported has been made up to a very slight extent of real values recorded in regard to the very few articles of export taxed *ad valorem*, but mainly of fixed duty or tariff values and values recorded almost at random (and entirely unchecked by the Customs officials) by the parties concerned. It is hoped that in future special care will be taken to secure the record in all cases in this column of the real value at the wholesale market rate of the day.

4. Turning to the landing pass, it has to be remarked that in the heading when noting the ship, the importer must specify not only her name, but whether she is a steamer or a sailing vessel; that the port whence she has arrived must be noted with reference to the detail given in Schedule B. of Circular No. 79, and that it must also be stated whether the vessel has passed through the Suez Canal or not.

In *Column* 3 the goods must be accurately described under the appropriate headings or subheadings contained in the list of articles, Schedule A. of Circular No. 79 refered to above.

In *Column* 4 the particulars required by column 2 of that list must be invariably entered.

After *Column* 6 a new column (7), corresponding with column 11 of the Shipping Bill, *viz.*, "declared real value under section 26," must be inserted. All the remarks above made in reference to column 11 of the Shipping Bill are equally applicable to this new column 7 of the landing pass. (G. I., R., A. & C., No. 87, dated 22nd January 1875; *vide* G. R. No. 708, dated 4th February 1875.)

9. In revising the tabular forms in which statistics relating to trade and navigation are to be given, as in the issue of orders regarding the preparation and submission of these statistics, the objects mainly kept in view by the Government of India have been—

(1) to place on record more information under some heads than was then available;

(2) to ensure accuracy in the statistics furnished by the Local Governments, and identity in the final results published by the Government of India and the Local Governments respectively;

(3) to secure a proper classification of countries and articles and uniformity in these and in the denominations of weight, measure, or quantity recorded in the returns;

(4) to re-arrange the forms of the local annual accounts so as to bring them as far as possible into conformity with the consolidated annual account of the Government of India, and facilitate reference from one to the other; and

(5) to remodel the forms of the annual volume published by the Government of India on the basis of the present returns of the English Board of Trade.

Lists of countries and articles were circulated with the Government of India's circular No. 78-81, dated 22nd January 1875, and Local Governments were invited to suggest such additions to the list of articles as they might consider desirable.

In circulating a list of the articles which it proposed to retain in its own returns, the Government of India had no intention of prescribing the excision from the returns published by Local Governments of any articles now separately shown there. Any of these may be retained that the Local Government desires,—all that is necessary is that they should occupy an appropriate position amongst the other articles, due regard being had to the principles on which the classification adopted by the Government of India is based. Attention should be paid to the correct grouping of articles not separately enumerated.

Government transactions should be kept quite separate in the returns from private trade. In no case should articles imported or exported on account of Government be grouped with imports or exports on private account. They should be shown by themselves under the heading of "Government Stores" and "Government Treasure".

Until the issue of the orders conveyed in the circulars of the 22nd January, some laxity prevailed in regard to the valuation of imports and exports. In the case of articles subject to duty on tariff valuations, these latter, however much they might differ from actual values, were accepted as the real value; when articles were subject to fixed duty on quantity or weight only, merchants frequently omitted to enter the value altogether; and in regard to free goods very little attention was paid to the due record of either quantities or values. The Governor General in Council desires to reiterate the absolute necessity of carefully testing figures which form the basis of the trade returns of the Empire. This testing should be continued without relaxation, the provisions of the Customs Act being strictly enforced. In every case importers and exporters of goods of all classes, free or liable to duty, must be compelled to submit a true and correct return of their quantity and actual value, at the wholesale market rate of the day, and the responsibility in this matter of all subordinate officials concerned in the receipt and treatment of bills of entry and shipping bills should be strictly enforced. They should be directed to see that all such documents are duly filled up in accordance with the law

and the orders of Government before they are passed on to the officers charged with the duty of compiling the statistics of the trade; and these latter should be instructed at once to bring to the notice of the controlling officer of customs any case where omissions or manifestly erroneous entries are detected.

The Commissioner or Collector of Customs at chief ports should also devise such a system as shall ensure the receipt, without fail, by the compilers of statistics, of all papers from the other branches of the Custom-house required for purposes of compilation. It is believed that in some cases no sufficient check exists in regard to this point. It is of primary importance that all the trade of a month should be recorded in that month, and that papers required for the compilation of statistics should not run any risk of being overlooked until after the month's returns have been prepared. In Bombay, where the compilation of export statistics is based on the ships' manifests, it is essential that provision should be made for the receipt of these manifests either prior to the departure of the ship or within 24 hours subsequent to her departure. It is understood that it frequently happens that owners and agents of vessels, though guaranteeing to deliver the manifests within 24 hours, and obtaining clearances on such guarantee, nevertheless fail to file the manifests for periods extending at times to 15 or even 20 days. Should such a practice obtain, it must be rigidly repressed, and no clearance subsequently granted, except after receipt of the manifest, to any agent or owner who has once failed to deliver the manifest according to guarantee.

Where the export statistics are mainly or wholly founded on shipping bills, shippers of goods should be required to send notice to the Custom House at once or within three days, of short shipments and re-lands. The omission to report such short shipments and re-lands in the case of free goods, appears in some Custom-houses to have been a fertile source of inaccuracy in the returns.

For the purposes of the trade returns, all goods shall be considered to be imported from the date on which they are passed over the ship's side, whether they are then entered for bond or pass at once into consumption. In the decision of questions connected with the realization of duty levied on goods, of course the provisions of the Customs Act must apply.

The whole of these instructions apply also to such local publications as the Commercial Annual for Bengal, published at the Calcutta Custom House, and similar papers. All such accounts of trade should be compiled on exactly the same basis as the trade and navigation accounts prepared under the orders of the Government of India. It is very undesirable that two or three separate accounts of the trade of a province should be published almost simultaneously by a Local Government, differing

from each other so radically that it is practically impossible to reconcile the figures contained in one with those contained in the others.

Local Governments and Administrations should give stringent instructions for the regular and punctual submission of a statement of all errors and omissions which may from time to time be detected in the monthly accounts of trade. These statements should be furnished with each monthly return, and should clearly show what corrections are required in the accounts submitted for each of the previous months of the year. If no corrections are to be made, a slip stating this fact should be attached to the monthly return.

It is not intended that Local Governments should discontinue the publication of any tables, which they desire to retain, now included in their volumes and containing information that cannot be given in the forms attached to this Resolution. Such tables are the appendices to the Bombay and Madras volumes, and others of a cognate character. These may still usefully be published,* but they should be kept strictly supplementary, and if it is desired that any such tables should be inserted in the body of the volume they should be properly placed and numbered with supplementary numbers. The numbering of the forms prescribed should on no account be altered, and should any new forms be hereafter considered desirable by Local Governments, they should be submitted for approval by the Govenment of India before insertion.

Attention should be given to the printing of the annual volumes of Local Governments. At present there are in some volumes numerous errors in the headings of forms and in other portions of the tables. The proofs of all returns should be carefully revised before the issue of the volume, the paging of which should be continuous throughout from the beginning to end.

It is desirable that each of the annual volumes should be prefaced by introductory remarks, explanatory of the fluctuations in the import and export trade from and to each country and in each important article. It should for the present be framed somewhat on the model of the Resolutions of the Government of India, reviewing the results of the trade of British India, as shown in the consolidated volumes for 1872-73 and 1873-74, but in more detail. A copy of the observations which are intended to appear with the annual volume when published, should be furnished to the Government of India separately so as to reach Simla not later than the 1st August in each year, as these will form one important basis for the general review of the trade of the Empire.

* The Government of India directed in paragraph 27 of their Resolution No. 11 C., dated 15th January 1880, (G. R. No. 384, dated 23rd idem), that the appendix printed in the Bombay volume showing the trade and navigation of Sind should not be published in future, as these accounts were already given in the volumes published separately for that Province.

Great delays frequently occur in the issue of the annual volumes of some Local Governments. Strenuous endeavours should be made to prevent such delays in future. A considerable proportion of the utility of these returns is nullified by the delay in their appearance. Each Local Government should adopt measures to ensure publication within six months after the expiry of the year at latest. (G. I., R., A. & C., No. 66 C.-69 C., dated 9th April 1875, and G. I., F. & C., No. 283 S., dated 12th December 1882; *vide* G. Rs. Nos. 2398, dated 26th April 1875, and 8989, dated 22nd December 1882.)

10. Attention has for some time been directed to the best way in which a reduction in the bulk of the volumes annually published in the several maritime provinces of British India, containing the statistics of trade and navigation, might be effected without sacrificing any portion of their usefulness; and the following curtailment of the information contained in them has been decided upon.

In the tables of the foreign trade, particulars of the trade with different ports in each foreign-country need not in future be shown, but only the total trade with each country. Independently of the fact that the adoption of this course will reduce the cost of printing the volumes, it does not appear that the publication of the details of the trade with each port serves any useful end.

Such ports in any Presidency as have had no foreign trade during the year, may be omitted from the tables altogether.

The articles now specified in the tables of the coasting trade are the same as those prescribed for the foreign trade, but there does not appear to be any sufficient reason for having identical lists of articles in equally great detail in the record of both branches of trade. An article may be of importance in the foreign trade and have very little real importance, though the trade may be comparatively large, in the returns of the coasting trade; while, on the other hand, some articles which possess importance in the coasting trade have little or no importance in the foreign trade. In future, therefore, only the articles enumerated in the list* annexed to this Resolution shall be exhibited in the tables of the coasting trade, all others being grouped together and entered under the head "all other articles of merchandise."

The application of an efficient remedy to the inaccuracy which exists in all the provinces, but especially in Bengal and Burma, in the statistics of the coasting or interportal trade, has formed the subject of prolonged correspondence. The Government of India considers that the only efficient remedy will be to provide by law for the return by importers and exporters of accurate information, and to insist upon the responsibility of Customs Officers in rigorously enforcing the provisions of the law. The principal inaccuracies are now found to exist in the returns of shipments, the system in force being such that a merchant taking out a shipping pass for merchandise not subject to duty, is not bound, and does

*Not printed.

not consider it necessary to make a return to the Custom House of the quantity actually shipped, though that may be only half or a third of the quantity entered in the shipping pass, from which the statistics of trade are compiled.

Similar inaccuracies arising out of the same cause exist in the record of the export of non-dutiable goods to foreign ports. As far as regards such trade, provision has been made in the new Sea Customs Act (Sections 137 and 140) under which shippers of goods are bound, under penalty, to make a return to the Custom House of the quantity and value of the goods actually shipped. It will be the duty of all Collectors of Customs to see that the law is strictly enforced. The officer in charge of the Custom House must insist that the duplicate shipping bill shall invariably be returned to the Custom House within five days after the departure of the vessel, with a certificate thereon, signed by the shipper or his authorised agent, of the quantity and value of the goods actually shipped. From this duplicate the necessary amendments in the record should be made. Care must be taken that no original shipping pass shall be put away by the compiling Department as finally done with, until the duplicate has been returned to the Custom House, compared with the original, and needful amendments made. It will be desirable, too, to print in a conspicuous place and in prominent type, on the forms of shipping pass employed in the Custom House, a notice that shippers must return the pass to the Custom House with the endorsement required, after shipment of the goods.

As regards the coasting trade, by Section 156 of the Act the two sections mentioned in the preceding paragraph, which provide for the accurate record of shipments to foreign countries, apply also to this branch of trade. The Local Governments should draw the attention of all officers of Customs to these provisions and instruct them to enforce the law as strictly as in dealing with shippers to foreign ports. Care should also be taken to enforce the responsibility of masters of vessels in the return of manifests, as provided in the Act. The instructions suggested in the preceding paragraph for the guidance of Customs Officers should be held to apply equally to the case of the coasting trade. What the Government of India wants, in fact, is that the measures which under the law will now be taken to secure a correct record of the exports to foreign ports, should be adopted to secure a correct record of the coasting trade where the system of work in Custom-houses is the same for both branches of trade. (G. I., R., A. & C., No. 141-145, dated 14th March 1878; *vide* G. R. No. 1743, dated 5th April 1878.)*

* The classification of articles for the purpose of the returns of the sea-borne trade of India was prescribed by the Government of India,—for the foreign trade in circular No. 412, dated 4th August 1875, for the coasting trade in Resolution No. 141—145, dated 14th March 1878, and for Government stores in circulars Nos. 147—150 and 3368, dated 26th February and 25th October 1879. Revised lists were supplied by the Director General of Statistics with his letter No. 18-M. T., dated 23rd March 1897 (G. R. No. 2786, dated 8th April 1897).

11. In the Resolution of the Government of India, No. 141-145, dated 14th March 1878, instructions were given for reducing the bulk of the volumes containing statistics of trade and navigation annually published in the several maritime provinces of British India. Further experience shows that additional reductions may be made in these volumes without sacrificing their utility, that in fact the usefulness of the volumes will be increased by compression, and it is accordingly directed that the curtailments noted below may be carried out. As the bulk of the volumes will thus be considerably reduced, it is hoped that they will be issued punctually in future.

Volume I.—Foreign Trade.

In table No. 1A the names of ports with a total trade of less value than two lákhs a year should be omitted. Such ports should be grouped at the end of the table thus: "Total of other ports with an aggregate trade of less than two lákhs each."

Tables Nos. 3A and 4A should also be curtailed in the Madras volume by the omission of names of countries, and of subordinate ports the total imports or exports of which are less than one lákh in value yearly.

In tables 12A and 13A all ports with an export trade of less than one lákh of rupees should be grouped together as directed in table 1A.

In tables Nos. 8, 9, 10, 11, 12 and 13, the Government stores exhibited should be confined to the articles enumerated in the revised list of stores prescribed for adoption in Resolution No. 3368, dated the 25th October 1879.

Tables Nos. 15A and 16A for subordinate ports should be omitted, except in the volume for British Burma where 16A may be retained.

In table No. 18 articles imported on account of Government should be omitted, the table being confined to the dutiable articles of imported merchandise which are allowed free of duty from bond or from Custom-houses for the use of private individuals, institutions, &c.,

In table No. 22 of General Imports, "Other articles" should not be shown in the separate tables Nos. 22—2 and 22—4, but should be entered in the same table and immediately after "Principal articles."

In table No. 22—3 (the quantities of dutiable goods passed for home consumption), only those items should be entered in which the quantities cleared differ from the quantities landed, the heading of the table being—

"Principal articles subject to duty, of which the quantities landed from foreign ports differ from the quantities passed for home consumption."

Table No. 22—3, as well as No. 22—2, and No. 15, should exhibit all the details of the import tariff schedule, besides those of the statistical list A, and in table No. 23—1, cotton goods of Indian

B 1955—16 T

manufacture should be shown in the sub-divisions of the tariff for imported cottons, in accordance with paragraphs 13 and 14 of Resolution No. 1972 of the 30th July 1879.

In the Madras volume tables Nos. 22—1A, 22—2A, 23—1A, and 23—2A (for subordinate ports) should be curtailed by the omission of all ports the total imports or exports of which are less than one lákh in value per annum, and by omitting all main heads the total imports or exports of which do not amount to half a lákh in value.

In table No. 24 giving details of the trade with each principal foreign country, those articles need not be separately specified the total trade in which for the province does not amount for the aggregate of the items composing the general head of which it is one of the sub-heads to Rs. 10,000 in any of the five years. And the tables should be omitted for any country the total trade with which in merchandise (imports and exports) does not amount in any one of the five years to one lákh in value. Government stores should be omitted in this table, and metals should be shown only under the main heads, the sub-divisions of these being omitted. Table No. 24A for subordinate ports should be altogether omitted.

In the tables of shipping engaged in the foreign trade, Nos. 6B, 6C, 7B, 8B, 9B, and 10B for subordinate ports should be omitted.

The instructions for grouping, undistinguished, subordinate ports with a limited trade, in tables 1A, 8A, 9A, 12A and 13A, apply more particularly to the Madras volume. The arrangement need not be carried out in the other provincial volumes, if it effects no material diminution in the number of pages now taken up by those tables.

Volume II.—Coasting Trade.

In the Madras volume only, table No. 1A should be curtailed by the omission of ports the total trade of which does not amount to two lákhs a year in value, and tables Nos. 3A and 4A by the omission of subordinate ports in which the imports or exports do not amount to a lákh a year in value, and by not entering separately each Indian port not British, the total figures for these ports being sufficient in these tables.

At present tables Nos. 7 and 8 exhibit respectively the quantities and value of imports of Indian goods, Nos. 9 and 10 of imports of foreign goods, Nos. 11 and 12 of exports of Indian goods, and Nos. 13 and 14 of exports of foreign goods. These tables not only give figures for five years, but also show the classes of ports from and to which the imports and exports are made, and are in consequence somewhat bulky.

In future there will be four abstract tables giving figures for five years in the form shown below—No. 7, of quantity and value of imports of Indian goods; No. 8, of imports of foreign goods; No. 9, of exports

of Indian goods; and No. 10, of exports of foreign goods. As in the abstract tables, Nos. 8 to 13 of volume I of the foreign trade, the table of quantities will be printed on the left page and the table of value on the right page, both tables bearing the same number.

No. 7.

Quantities of the principal articles of Indian produce and manufacture imported coastwise from Indian Ports into the Madras Presidency and its Chief Port in each official year from to

Articles.	Into Madras Presidency.					Into Chief Port, Madras.				
Animals, living... No.										
Apparel ... ... Cwt.										
Caoutchouc, raw.										
Chemical products and preparations										
and so on ...										

There will also be four general tables with figures for one year—No. 11, of quantity and value of imports of Indian goods; No. 12, of imports of foreign goods; No. 13, of exports of Indian goods; and No. 14 of exports of foreign goods. The general tables will be in the form given below:—

No. 11.

Quantities and Value of the principal articles of Indian produce and manufacture imported coastwise from Indian Ports into the Madras Presidency and its Chief Port in the official year

Articles, and ports from which imported.	Madras Presidency.		Chief Port.		Articles, and ports from which imported.	Madras Presidency.		Chief Port.	
	Quantity.	Value.	Quantity.	Value.		Quantity.	Value.	Quantity.	Value.
Animals, living ... ... No.									
From Bombay, Chief port.									
,, ,, Other ports									
,, Bengal, Chief port ...									
,, ,, Other ports...									
,, Madras, Other ports.									
,, Pondicherry									
TOTAL ...									

In these tables, Nos. 11 to 14, it will not be necessary, as hitherto, to give a total for each class of ports, one total for all ports being sufficient, as shown in the form. If the trade in any article with any subordinate port is important, the port should be named instead of being included with "other ports," as, for instance, in the Bengal volume in table No. 11, under the article Tea, the trade with the port of Chittagong should be shown separately.

Government stores need not be detailed in these abstract and general tables, Nos. 7 to 14, the totals of the imports and exports of these stores, as shown in tables Nos. 5 and 6, being sufficient.

No tables are required supplementary to the abstract tables Nos. 7, 8, 9, and 10, to show the trade of the subordinate ports. But this trade should be shown in supplementary general tables, Nos. 11A, 12A, 13A, and 14A, in the following form :—

No. 11A.

Quantity and Value of the principal articles of Indian produce and manufacture imported Coastwise from Indian Ports into the Subordinate Ports of the Madras Presidency in the official year

Articles, and ports from which imported.	CALICUT.		COCHIN.				OTHER PORTS.		TOTAL.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Animals, living ... ... No.										
From Bombay, Chief port ...										
„ „ Other ports ...										
„ Bengal, Chief port										
„ „ Other ports ...										
„ Madras, Other ports ...										
„ Pondicherry ... ... „										
Total ...										

In the Madras volume, in tables Nos. 11A to 14A, the columns for subordinate ports will extend across the opening of two pages, the trade of as many ports as can be shown in this space being distinguished separately, and the rest being included in the column for "other ports." The ports named will be entered in the order of their importance as to trade. In the other provincial volumes it will suffice to distinguish separately the trade of as many ports as can be entered on the breadth of one page. The size of page of the Madras volume should be reduced so as to make it correspond with the other local volumes.

Tables Nos. 16—1, 16—2, 16—3, and 16—4, with the corresponding tables A for subordinate ports, are not required and should be omitted in future.

In the tables of shipping engaged in the coasting trade, Nos. 12A to 15A are to be omitted.

In the Bombay volume the appendix showing the trade and navigation of Sind should not be published in future, as these accounts are already given in the volumes published separately for that province. (G. I., F. & C., No. 11 C., dated 15th January 1880; *vide* G. R. No. 384, dated 23rd idem.)

12. In the forms for the annual volume of trade and navigation prescribed for adoption in the Resolution of the Department of Revenue, Agriculture and Commerce, No. 66C.—69C., dated 9th April 1875, "Principal articles" are all articles enumerated in the alphabetical list of articles (A) issued by that Department and "Other articles" are those not enumerated in that list. It is therefore necessary that in the volumes of the annual accounts of trade,

the tables showing quantities and values of articles should invariably enumerate all the articles entered in list A in which there has been any trade during the year. In the supplementary tables of general imports and exports, Nos. 22—2, 22—2A, 22—4, 22—4A, 23—2, 23—2A, 23—4 and 23—4A, should be entered in detail "Other articles," or those not enumerated in list A and in the tables showing the principal articles.

Care should also be taken to enumerate, in all the tables in which countries are shown, all the foreign countries entered in list B issued by the Department of Revenue, Agriculture and Commerce in which there has been any trade during the year, no countries being included under the head "Other countries," except those unenumerated in list B. Tables Nos. 24—1 to 24—3A should also contain a separate table for each country with which there has been any trade. (G. I., R., A. & C., No. 161, dated 7th March 1876; *vide* G. R. No. 1725, dated 18th idem.)

13. In the trade and navigation accounts when articles are grouped under a major heading, all particulars should be given in detail for each article separately. It is to be understood that none of the articles now separately shown in the monthly or annual returns are to be omitted or grouped with "all other articles", but care should be taken to class them properly in accordance with the prescribed classification.

There is no objection to the retention of tariff values in the accounts kept in the Custom House if the Commissioner thinks their retention would be advantageous for any purpose, but in accounts published for general information only real values should be shown. The exhibition of tariff values is for statistical purposes quite misleading and calculated to produce serious errors. In the table of average prices printed in the annual volume published by the Government of India, for instance, the prices are deduced from the declared real values, which in many cases are tariff values, differing largely from the actual market values. Again, in making comparison between the value of trade in a term of successive years much trouble and confusion are likely to arise, and have in fact arisen, in comparing the values of trade in tariffed articles when the tariff valuations of such articles have undergone alterations during the period of comparison. In such cases, unless allowance is made for increases or decreases in the tariff valuations (which may be overlooked by or unknown to the person examining the figures), the recorded results are misleading. In the returns furnished to the Government of India, therefore, only real values should be shown. (G. I., R., A. & C., No. 195, dated 6th March 1875; *vide* G. R. No. 1555, dated 13th idem.)

14. The values entered in the returns of the sea-borne trade of all imported goods subject to duty, whether at tariff rates, or *ad valorem*, or ac-

B 1955—17 T

cording to quantity, should be their wholesale market value when ascertainable, less duty (if dutiable), and trade discount (if any is allowed); and, where such value is not ascertainable, the estimated cost to the importer of the goods laid down at the port of entry (before payment of duty), or, in other words, the wholesale cash price of the goods *in bond*. (G. I., R., A. & C., No. 257-260, dated 22nd May 1877; *vide* G. R. No. 3498, dated 5th June 1877.)

15. In all cases, where feasible, imports, whether liable to duty or not, are to be valued for statistics, and if dutiable *ad valorem* are to be assessed for duty in accordance with the terms of the law as given in Section 30 of Act VIII of 1878.

Recently it was brought to notice that in Calcutta when a person not engaged in trade imports articles for his personal use and produces an invoice, the duty is taken on the invoice value reckoned in Indian currency at the rate of ten rupees to the pound sterling, if the importation is considered to be a private affair and not a trade transaction. In Bombay also it is understood to be the practice in similar cases, including importations by parcel post, to levy the duty on the invoice value increased by 10 per cent. for exchange. Both practices are erroneous, and the ruling stated above should be applied to these as to other cases wherever it is feasible to apply it.

It may be, however, that occasionally it is not considered necessary to question the value entered in the invoice, but on such occasions it should be remembered that due allowance must be made for the rate of exchange. The addition to the invoice value might, in the absence of any objection on the part of the importer, be without any considerable risk of error based on the advertised official rate of exchange for the year, to avoid constant change resulting from fluctuations.

As a general rule invoice values are not to be accepted as a sole guide except in the cases of small personal importations where the good faith of the importer may be reasonably assumed.

These orders apply to both foreign and coasting trade, and the procedure to be observed for the valuation of all dutiable and non-dutiable goods in the foreign and coasting trade should be that herein set forth, that is to say, that duty should not be included in the value. But in the cases of Indian salt and Indian spirit, and any similar cases in future, the values to be recorded, in the coasting trade, should include excise duty, when that duty has already been paid at the place where the article is manufactured or before its shipment by sea. On the same principle, (1) in the case of foreign goods exported or imported coastwise, the duty paid on first importation should not be deducted from the value in the coasting trade returns, and (2) in the case of opium which has been imported by land into British Indian Territory and is then exported coastwise or to foreign countries, the pass-fee which

was charged on importation by land should not be deducted from the value in the return of exports. (G. I., R., A. & C., No. 122-C., dated 1st May 1879; *vide* G. R. No. 2474, dated 9th idem; and G. I., F. & C., Nos. 4368, dated 10th August 1888, and 105-S., dated 27th March 1889; *vide* G. Rs. Nos. 6391, dated 22nd September 1888 and 2806, dated 13th April 1889.)

16. A not unusual cause of error in the returns of trade is the double entry of goods, first as a portion of the cargo, and secondly in the complete cargo of the vessel. A warning on this head should be given to all Customs Officers at the ports. (G. I., R., A. & C., No. 82-85, dated 22nd January 1875; *vide* G. R. No. 700, dated 4th February 1875.)

17. The import registers of the several Sea Custom-houses of British India should show "Arms, Ammunition and Military Stores" (distinguishing the countries whence they have been imported) in the following detail, *viz*:—

"Arms, Ammunition and Military Stores.

Fire Arms—	
Locks	No. and value.
Do. parts of	Ditto
Stocks	Ditto
Barrels	Ditto
Other sorts	Ditto
Bayonets and sword bayonets...	Ditto
Ammunition—	
Gun flints	Ditto
Percussion caps	Ditto
Cartridges	Ditto
Do. cases	Ditto
Gunpowder, Common ...	Lbs. and value.
Ditto Sporting ...	Ditto
All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and uniforms imported for private use by persons in the public service.	Value.

(G. I., F. D., Nos. 566, dated 30th January, and 78, dated 28th April 1873; *vide* G. Rs. Nos. 748, dated 10th February, and 2748, dated 14th May 1873.)

18. Care should be taken to secure exact correspondence between the special cotton return furnished for publication in the supplement to the *Gazette of India* and the ordinary trade and navigation returns, the fractions of cwts. being treated uniformly by rejecting fractions of half a cwt. and under, and taking those above 56 lbs. as a whole cwt. The instructions given in Resolution No. 66C.-69C., dated 9th April 1875, as to the preparation of all accounts of trade and navigation on the same basis, so as to ensure identity in the final results published by the Government of India and in the several publications of the Local Governments respectively, should be strictly observed. (G. I., R., A. & C., Nos. 327, dated 12th June 1875, and 2, dated 4th January 1876; *vide* G. Rs. Nos. 3592,

dated 25th June 1875, and 482, dated 22nd January 1876.)

19. In the monthly returns and annual tables of the shipping engaged in the coasting trade, native craft are already distinguished, and it is merely necessary in these returns and tables that care should be taken to include under the head "Native craft" only Indian vessels, not square-rigged, sailing under British colours, or belonging to Native States, such as Maldive and Cutch vessels; other vessels which are not square-rigged, such as Portuguese, Arab, Chinese, Siamese or Mekrani, &c., being shown under their respective nationalities.

In the monthly returns of sailing vessels engaged in the foreign trade, native craft should be shown separately in a column following that for the total of foreign shipping.

In the shipping tables in the local annual volume, native craft have hitherto been distinguished, and this should continue to be done in the volume in the new forms of tables, as explained below.

In tables Nos. 1, 1*a*, 6*b* and 6*c*, native craft will be included, undistinguished as such, under the head of sailing vessels.

In the tables Nos. 3, 4, 3*a* and 4*a*, native craft should be separately distinguished against each country, such as Arabia, Ceylon, &c., in the trade with which such craft are employed.

In tables Nos. 5, 5*a*, 6 and 6*a*, native craft should be separately shown in a line after foreign sailing vessels.

In tables Nos. 7, 8, 9 and 10, 7*a*, 8*a*, 9*a* and 10*a*, and 7*b*, 8*b*, 9*b*, and 10*b*, a column showing native craft separately should be inserted after that of "Total foreign;" the grand total being of British, British Indian, and foreign vessels, and native craft. (G. I., R., A. & C., No. 161 C.-164 C., dated 19th July 1876; *vide* G. R. No. 4331, dated 28th idem.)

20. It appears that in the import and export trade reports received by the Government of India sufficient explanation is not given in cases of fluctuations of trade. In all such cases the Collector of Customs should explain the causes of the increase and decrease, where this is considerable, in the export or import of each important article of commerce. Thrown into daily contact, as the Collector necessarily is, with the leading members of the European mercantile community, and with the whole body of native traders and dealers, it should always be easy for him, if he properly utilizes the advantages he enjoys, to explain satisfactorily at the close of the year the more important fluctuations in the trade of the port over which he presides, and it should be impressed upon all officers responsible for the realization of customs dues, at each of the ports of British India, that to furnish such explanations constitutes one of the most important branches of their duty. (G. I., R., A. & C., No. 93, dated 15th July 1872; *vide* G. R. No. 3623, dated 26th idem.)

21. The trade and navigation returns for the Presidency of Bombay should contain information regarding the trade between Aden and other countries than India, for though Aden is regarded, in connection with commercial statistics, as a foreign port, it is politically and administratively subordinate to the Government of Bombay. (G. I., R., A. & C., No. 605, dated 16th October 1875; *vide* G. R. No. 6959, dated 11th December 1875.)

22. In the Annual Trade and Navigation Returns and Report for Aden the causes of the decrease or increase of trade should be fully stated, and suggestions made for facilitating and encouraging trade. (G. R. No. 5283, dated 8th August 1882.)

23. For statistical purposes it is necessary that the correct quantities and values of goods imported to and exported from Aden should be carefully registered. Under these circumstances, the proposal made by the Resident that copies of the manifests in the case of square-rigged vessels and declarations by the Nákodás of native craft should be accepted as sufficient evidence of the quantity and value of goods imported and exported at Aden cannot be adopted. This proposal involves a less accurate (though easier) method of preparing the statistics, but it is desirable that the returns of the trade of Aden should be prepared in such form as to admit of the details being classified under the same headings as the trade of British Indian ports and published, as at present, in the 2nd Volume of the annual statements of the trade and navigation of British India.

In order, however, to afford some relief to the trade registration establishment at Aden, the Governor General in Council has no objection to the figures for one year only, instead of the figures for five years, being given in future in the abstract tables of trade Nos. 1 to 7 and in the abstract tables of shipping Nos. 12, 13 and 14, it being understood that errors discovered or alterations made in the figures after their submission will be duly notified. The returns Nos. 18 and 19 received from Aden giving in detail of ports the imports and exports from and to places on the African and Arabian coasts are not required in the Finance and Commerce Department, and their submission may be discontinued, but it is left to the Government of Bombay to decide whether for local purposes they should be kept up or not. (G. I., F. & C., No. 3934, dated 23rd September 1882; *vide* G. R. No. 7266,* dated 18th October 1882.)

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* The Political Resident, Aden, was informed in this Resolution that Returns Nos. 18 and 19 need not be submitted to Government. In his report on the Trade and Navigation Returns of Aden for the year 1882-83 the Political Resident reported that this concession had been taken advantage of, but that Returns Nos. 18 and 19 had been kept up in the Trade Registration Office at Aden, as from them alone could statistics of the trade of surrounding ports be gathered and from a local point of view those returns were of the greatest value.

24. The annual report and returns of the trade and navigation of Aden should be transmitted to the Government of India at the same time as that for the Presidency of Bombay, *i. e.*, not later than 1st August in each year. (G. I., F. & C., No. 151 S., dated 17th September 1883; *vide* G. R. No. 7406, dated 5th October 1883.)

25. The annual statement of the trade and navigation of Sind should be submitted to Government by the 15th September in each year at latest so as to allow of copies being transmitted to the Government of India by the 1st October. (G. R. No. 8255, dated 10th November 1883.)

26. To enable a comparison to be made as early as possible between the figures in the provincial volume of accounts and those in the volume for British India, proof sheets of the following tables of sea-borne trade and navigation should be sent to the Government of India as soon as they are ready in anticipation of the complete volume :—Nos. 15 to 23 of foreign trade, Nos. 2, 7, 8, 9 and 10 of foreign shipping, No. 15 of coasting treasure, and Nos. 12 to 15, 16—1 and 16—2 of coasting shipping. (G. I., R., A. & C., No. 2, dated 5th May 1879; *vide* G. R. No. 2636, dated 19th idem.)

27. The records of trade appertaining to the Customs Department in this Presidency should be carefully preserved for at least ten years. The following papers should, however, be preserved for three years only :—

(1) Bills of entry and other documents relating to the passing of goods into town.

(2) Shipping bills, export general manifests and other documents relating to the passing of goods for exportation.

(G. I., R., A. & C., No. 303-306, dated 27th May 1875, and G. I., F., & C., No. 6—S.-G., dated 17th April 1896; *vide* G. Rs. Nos. 3230, dated 8th June 1875, and 5104, dated 30th June 1896.)

28. The Commissioner of Customs and the Commissioner in Sind should cause to be prepared statements, in the following form, of the Customs duty on imports and exports of merchandise exclusive of salt realized month by month, in advance of the trade returns. As it is intended to compile a consolidated statement as early as possible after the close of the month, the Collectors of Customs at Bombay and Karáchi should furnish the statements direct to the Government of India by post soon after the close of each month :—

Total Gross and Net Revenue, exclusive of Salt, in the Province of in the month of 189 .

GROSS REVENUE ON IMPORTS.	DUTY COLLECTED.
Arms, ammunition, and military stores	
Liquors —	
Spirit	
Other liquors	
Apparel, drapery, &c.	
Chemical products and preparations ...	
Cotton Manufactures—	
Twist and yarn	
Piece-goods, grey	
,, white	
,, coloured	
Other goods...	
Drugs, medicines and narcotics ...	
Dyeing and tanning materials ...	
Glass and glassware	
Hardware and cutlery	
Metals —	
Copper	
Iron and steel	
Silver	
Tin	
Other metals	
Oils, Petroleum	
Paints and colours	
Paper	
Provisions	
Silk, raw and manufactured	
Spices	
Stationery	
Sugar	
Tea	
Umbrellas	
Wood and timber	
Woollen goods	
Imports by post	
All other articles	
Total, Gross Revenue ...	
Total, Net Revenue* ...	
EXPORTS.	
Rice and rice-flour	
Gross Revenue ...	
Net Revenue* ...	
Grand Total, Gross Revenue ...	
Grand Total, Net Revenue ...	

*After deducting refunds and drawbacks,

Collector of Customs.

CUSTOMS HOUSE,

189

(G.-I., R., A. & C., No. C.-71, dated 8th April 1875; *vide* G. R. No. 2224, dated 15th idem, and G. I., F. & C., Nos. 2097, dated 8th August 1879 and 113 S., dated 29th April 1895, to the address of the Commissioner of Customs, Salt, Opium and Abkári and the Collector of Customs, Karáchi.)

29. The amount of duty levied on *all* goods on which duty was payable during the month should be entered both in the trade returns and the monthly reports of Customs duty collected irrespective of the amount of duty actually realized in cash during the month, and it should be taken as a strict rule that, so far as the trade accounts are concerned, Government revenue falling due in any month is to be regarded as having been realized during the month and is to be shown accordingly in the trade returns. On no account must there be any discrepancy whatever in future between two sets of trade returns both for the same period and relating to the same subject.

The practice of excluding passengers' baggage from the returns of trade is correct, but the duty collected on such baggage should always be shown in every return which purports to be a statement of the Government Customs revenue, the duty being entered in the trade returns under the head of "all other articles, including penalty duty." All difference between the actual collections of cash and the amount of duty levied may be completely removed if due care be taken to adjust the accounts of duty levied on a deposit or security, by cash payment before the end of the official year, and also by crediting petty customs under their proper heads both in the trade accounts and the cash accounts of revenue collected. Endeavours should be made to secure complete accord between the two sets of figures.

These instructions apply to export as well as to import revenue. The proper plan to follow is to enter in the trade returns the export revenue falling due or levied during a month, as it falls due and is levied on permission being given for the shipment of goods. This plan will ensure agreement between the actual collections of cash as given in the Customs administration report and the actual amount of duty levied on goods passed for shipment, provided that deposit accounts are adjusted before the close of the year by payments of cash.

The Government share of the Customs revenue realized at Cambay should not only be included in the monthly reports of Customs duty collected, but should also appear in the trade returns. (G. I., R., A. & C., Nos. 475, dated 21st September 1876, and 84, dated 29th May 1879; *vide* G. Rs. Nos. 5569, dated 29th September 1876, and 3134, dated 14th June 1879.)

30. All miscellaneous receipts should be excluded from the monthly returns of the Customs revenue furnished to the Government of India and from the

duty statements of the trade and navigation statistics returns, and only the duty levied in accordance with the Tariff Act should be shown. (G. I., R., A. & C., No. 9, dated 5th January 1878; *vide* G. R. No. 192, dated 14th idem.)

31. Arrangements should be made for the transmission to the Government of India, with the trade and navigation statistics returns, of monthly returns of the duties levied in accordance with the provisions of the Tariff Act on goods carried by land across the frontiers of Foreign States on the sea-coast in the Bombay Presidency, in the same detail as the returns of duty realized at the sea-ports which accompany those returns. The total amounts of duty, gross and net, realized on imports and exports separately, should be telegraphed every month to the Government of India along with the amounts realized at the sea-ports (but in a separate item), for publication with those figures in the *Gazette of India*. The figures should also be embodied in a separate table in Part I of the annual volumes of the trade and navigation statistics of the Bombay Presidency. Returns of the trade across the frontiers of the Foreign European and Native territory on the sea-coast in the Bombay Presidency should also be furnished monthly. (G. I., R., A. & C., No. 159, dated 2nd April 1878; *vide* G. R. No. 1977, dated 17th idem.)

32. Returns of the duty refunded should also be submitted along with the monthly returns showing the duty levied on the frontiers of the Foreign States on the sea-coast in the Bombay Presidency. (G. I., R., A. & C., No. 531-C., dated 19th November 1878; *vide* G. R. No. 6082, dated 26th idem.)

33. Instead of the Returns of Shipping (Nos. 2 and 3) hitherto furnished, two statements in the annexed form should be forwarded as soon after the close of the official year as possible :—

B 1955—19 T

No. 1.

Number and tonnage of steamers and sailing vessels, distinguishing their nationality, which entered and cleared with Cargoes (including their repeated voyages) from and to foreign ports, and British Indian ports in other presidencies and within the Presidency, and from and to Indian ports not British, at the chief port and each subordinate port in the Presidency of , in the official year.

Ports at which entered.	ENTERED WITH CARGOES.																				CLEARED WITH CARGOES.																				Ports from which cleared.
	BRITISH.				BRITISH INDIAN.				FOREIGN.				NATIVE CRAFT.		TOTAL.						BRITISH.				BRITISH INDIAN.				FOREIGN.				NATIVE CRAFT.	TOTAL.							
	Steam.		Sailing.		Steam.		Sailing.		Steam.		Sailing.		Steam.	Sailing.	Steam.		Sailing.		Steam and Sailing.		Steam.		Sailing.		Steam.		Sailing.		Steam.		Sailing.		Sailing.	Steam.		Sailing.		Steam and Sailing.		
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	
CHIEF PORT. (*Name.*)																																							CHIEF PORT. (*Name.*)
From Foreign ports																																							(Details as opposite.)
From British ports in other Presidencies																																							To Foreign ports, etc.
From British ports within the Presidency																																							
From Indian ports not British .																																							
Total of all ports ...																																							
SUBORDINATE PORTS. (*Name.*)																																							
(Details as above for each Subordinate port.)																																							
TOTAL OF SUBORDINATE PORTS. (*Details as above.*)																																							
TOTAL OF ALL PORTS ... ... (*Details as above.*)																																							

No. 2.

Number and tonnage of steamers and sailing vessels, distinguishing their nationality, which entered and cleared with ballast (including their repeated voyages) from and to foreign ports, and British Indian ports in other Presidencies and within the Presidency, and from and to Indian ports not British, at the chief port and each Subordinate port in the Presidency of , in the official year. (G. I., R., A. & C., No. 250, dated 12th April 1876; *vide* G. R. No. 2516, dated 25th April 1876.)

34. The Commissioner of Customs, Bombay, and the Collector of Customs, Karáchi, should forward statements of the number and tonnage of steamers which entered and cleared from and to foreign countries *viâ* the Suez Canal at ports in Bombay and Sind respectively as soon after the close of the official year as possible for transmission to the Government of India. (G. I., R., A. & C., No. C.-272, dated 6th September 1876; *vide* G. R. No. 5233, dated 12th idem.)

35. The Commissioner of Customs and the Commissioner in Sind should transmit direct to the Government of India as soon after the close of the official year as possible the following returns required for incorporation with the annual statement of the Trade and Navigation of British India:—

(1) Returns of shipping engaged in the foreign and coasting trade at each port.

(2) A return of the number and tonnage of steamers which entered and cleared from and to foreign ports *viâ* the Suez Canal.

(3) Returns of the total value of imports and exports of merchandise and treasure at each port. (G. I., R., A. & C., No. 239, dated 21st May 1879; *vide* G. R. No. 2772, dated 27th idem.)

36. The simplest and only feasible mode at present of introducing greater accuracy into the shipping accounts of each port is to record at each British Indian port the exact course which a vessel has taken and is about to take, without reference to the destination of the cargo taken on board. For instance—a vessel from Southampton touching at Suez, Aden and Galle on the way, with the bulk of her cargo for Calcutta, touches at Madras, discharges cargo and takes in cargo both for Calcutta and for foreign ports (to be retained on board at Calcutta), comes to Calcutta, receives foreign and Madras cargo and calls again at Madras (homeward bound) discharging cargo from Calcutta, and also taking cargo for foreign ports. The record would be—

(1) at Madras—entered from United Kingdom and cleared to Calcutta;

(2) at Calcutta—entered from Madras and cleared to Madras;

(3) at Madras—entered from Calcutta and cleared to United Kingdom.

At the first British Indian port at which a vessel arrives on her inward voyage, she should be recorded as having entered from the first foreign port from which she cleared. Thus in a vessel arriving at Madras from the United Kingdom, after having touched at Suez, Aden, Galle and Pondicherry, the record should be—entered from the United Kingdom. And in the same way, at the British Indian port from which the vessel clears to foreign ports (including foreign Indian ports), she should be shown as cleared, not to the first foreign port, but to the ultimate destination. Thus in a vessel

clearing from Calcutta for Galle, *viâ* Madras and Pondicherry, she should be shown at Calcutta as cleared for Madras, and at Madras as cleared for Galle; and in the case of a steamer clearing from Calcutta for Madras, Galle, Aden, Suez and Southampton, and taking cargo also for Penang, China, Melbourne, Venice and Marseilles, she should be shown at Calcutta as having cleared for Madras; and at Madras she should be shown as having cleared for Southampton.

A vessel clearing from one British Indian port to another, and also visiting intermediately a foreign port or a foreign Indian port, should be shown as cleared to the first British Indian port at which she is to call, and at this port she should be shown as entered from the last British Indian port at which she cleared. Thus, if a steamer clear from Calcutta for Madras, Pondicherry, Galle, Vengurla and Bombay, she should be shown at Calcutta as cleared for Madras; at Madras as entered from Calcutta, and cleared for Vengurla; at Vengurla as entered from Madras and cleared for Bombay; and at Bombay as entered from Vengurla.

The foregoing instructions may be summarized as follows:—

In the case of a vessel arriving from	several Foreign ports / several British Indian ports / British Indian and Foreign ports.	She should be shown as having entered from	the first Foreign port. / the last British Indian port. / the „ „ „
In the case of a vessel clearing to...	several Foreign ports / several British Indian ports / Foreign and British Indian ports	She should be shown as having cleared to	the last Foreign port. / the first British Indian port. / the „ „ „

(G. I., F. & C., No. 905, dated 1st June 1881; *vide* G. R. No. 3367, dated 11th idem.)

37. The Commissioner in Sind and the Commissioner of Customs, Salt, Opium and Abkári should furnish the Finance and Commerce Department of the Government of India with a monthly statement of the quantity in ounces and value in rupees of gold and silver imported into British India, the following details in regard to the description of the metals being given:—

Gold—
- (1) Bullion (bar, ingots, &c.)
- (2) Coin—
  - (*a*) Sovereigns and half sovereigns.
  - (*b*) Other coin.

Silver—
- (1) Bullion—
  - (*a*) Bar.
  - (*b*) Sycee.
- (2) Coin—
  - (*a*) Government of India rupees.
  - (*b*) Other rupees (*e.g.*, German and British East African).
  - (*c*) Dollars, chopped and unchopped.
  - (*d*) Other coin.

These statements should be supplementary to the returns of imports and exports of treasure furnished to the Government of India with the monthly accounts of trade and navigation and should accompany those accounts. The conversion of tolas into

ounces should be made on the uniform basis of 1 tola to $\frac{3}{8}$ ounce. (G. I., F. & C., Nos. Stat.-3443, dated 9th August, and 168 S., dated 14th October 1893; *vide* G. R. No. 6253, dated 29th August 1893, and G. M. No. 7613, dated 18th October 1893.)

38. In the coasting trade and navigation returns the trade with the Andaman and Nicobar Islands should be classed as trade with the Bengal Presidency. (G. I., R., A. & C., No. C.-307, dated 22nd September 1876; *vide* G. R. No. 5521, dated 27th idem.)

39. Trade with the ports of His Highness the Gáekwár, the Thákur of Bhávnagar and the Navab of Cambay which have been declared to be British Indian ports for certain specified purposes under the Customs Act, should be recorded in the trade returns under the head of "Indian Ports not British" according to their locality as is done in the case of all other ports. Thus trade with those ports which are situated in Káthiáwár should be entered (undistinguished) under Káthiáwár and new heads should be opened in the returns for Cambay and for the two ports belonging to the Gáekwár which are not situated in Káthiáwár. The headings in the returns for foreign (native) ports in the Bombay Presidency will then be as follow:—

Cutch.
Káthiáwár.
Foreign Konkan.
Cambay.*
Gáekwár's Territory.

(G. I., F. & C., Nos. 2547, dated 30th August 1879, and 138 C., dated 24th December 1879; *vide* G. Rs. Nos. 6272, dated 24th November 1879, and 51, dated 6th January 1880.)

40. Trade with the foreign ports of the States of Travancore and Cochin should be classed under the head "Indian Ports not British" as in the case of trade with ports belonging to the Native States of Cutch and Káthiáwár. Trade with the port of Cochin, which is British and not foreign, should be classed as trade with the Madras Presidency. (G. I., R., A. & C., No. 263, dated 22nd May 1877; *vide* G. R. No. 3530, dated 6th June 1877.)

41. Trade carried on with the ports of the Native States of Cochin and Travancore which, by the Notification of the Government of India, No. 1131, dated 30th June 1865, have been declared to be British Indian ports for certain specified purposes under the Customs Act, should be recorded as trade with 'Indian Ports not British.' (G. I., F. & C.,

* By the Notification of Government of India, No. 2559, dated 1st August 1884, republished at p. 577 of the *Bombay Government Gazette* of 6th idem under Government Notification No. 6706, dated 20th idem, all goods imported from, or exported to, the port of Cambay into or from any Customs port in British India, are to be treated, as regards the levy of Customs duties and the payment of drawbacks under the Sea Customs' Act, 1878, as goods imported from or exported to a Customs port, as the case may be.

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No. 2811, dated 16th September 1880; *vide* G. R. No. 5070, dated 25th idem.)

42. The trade with Mozambique and that with Zanzibar should be separately shown in the monthly and annual returns of trade and navigation statistics prepared in Bombay and Sind. (G. I., R., A. & C., No. 492, dated 8th December 1877; *vide* G. R. No. 36, dated 3rd January 1878.)

43. In the monthly and annual returns of vessels built and first registered at each port which are prepared under the Government of India's orders contained in their circulars No. 78-81, dated 22nd January 1875, and No. 66C.-69C., dated 9th April 1875, all vessels whether registered under the English Merchant Shipping Act or under any of the Indian Acts should be shown. (G. I., R., A. & C., No. 74C., dated 9th May 1877; *vide* G. R. No. 3162, dated 17th idem.)

44. Registrars of Shipping at the several ports in the Bombay Presidency should furnish the Registrar General of Shipping in London with annual returns of all vessels locally registered in India. These returns should be forwarded at the same time and in the same form as the annual returns of vessels imperially registered are sent. It is not intended that the return to be rendered to the Registrar General should include the vessels registered under Bombay Act XIX of 1838. It should embrace only vessels registered under the India Act X of 1841, and the British Merchant Shipping Act of 1854, and should include all such vessels on the register up to 31st December. (G. I., F. & C., Nos. 137, dated 12th April, and 4246, dated 17th October 1882; *vide* G. Rs., Marine Department, Nos. 245, dated 5th May, and 532, dated 15th November 1882.)

45. Previous to the imposition, in 1875, of duty on salted fish imported into the Bombay Presidency, all the imports of salted and of sun-dried fish were recorded together in the trade returns, and since then the imports of salted fish alone were returned separately by the Collector of Salt Revenue, Bombay, while those of sun-dried fish were grouped undistinguished under the head 'Provisions.' The Government of India in the Revenue, Agriculture and Commerce Department observed that this change had the inconvenient effect of making accurate comparison and verification of the results of the tax impossible, that it should not have been made without intimation to that Department, and that no change of this kind should in future be made without being previously reported to that Department. (G. I., R., A. & C., No. 88, dated 17th June 1879; *vide* G. R. No. 3448, dated 1st July 1879.)

46. Changes in the record of statistics introduced by Collectors of Customs in a single province must produce error in the Indian statistics of trade and vitiate comparisons with the statistics of previous years or of other provinces or countries. Col-

lectors of Customs should therefore under no circumstances make any change in the record without previous reference to and sanction from the Government of India in the Finance and Commerce Department. (G. I., F. & C., No. 295 S., dated 31st October 1887; *vide* G. R. No. 7802, dated 14th November 1887.)

47. As a general rule the Departments which land and ship stores are unable at the time of import or export to furnish the Custom House with a detailed description of the stores and their quantity and value. All that they need be required to do at this time is to give the number of packages, a general description of the goods, the name of the vessel conveying the stores, and the port from or to which they have been imported or are to be exported. These particulars should be entered by the Customs Department in a register, for the purpose of securing subsequently the complete details needed for the trade accounts.

These details should be furnished to the Customs Department, as early as practicable, in a monthly statement of the stores landed and shipped by or for each Department of Government. In Calcutta such statements are at present sent to the Collector of Customs by the Examiner of Medical Accounts and by the Commissariat Department; and in Bombay the Accountant General furnishes the Customs Department with the accounts of stores imported. Heads of all Departments importing and exporting stores should furnish the monthly statements promptly to the Collector of Customs, whose duty it will be to bring to notice any failure to supply the details required. Ordinarily the returns for any month ought to be furnished within a week after the expiry of the month. In the case of articles received from England, the receipt of the invoice from the Store Department will have to be awaited. It has been explained by the Director General of Stores at the India Office that he is unable to prepare the invoices early enough for them to reach India as soon as the stores, but that they are sent with the greatest possible expedition. (G. I., F. & C., No. 3368, dated 25th October 1879; *vide* G. R. No. 5910, dated 5th November 1879.)

48. In the provincial trade reports figures should not be rounded, and conversion from one denomination to another should be made at the exact number of pounds which a maund represents in each case. (G. I., F. & C., No. 895, dated 10th June 1881; *vide* G. R. No. 3665, dated 25th idem.)

49. Dutiable articles of foreign merchandise first imported on payment of duty, subsequently exported without refund or drawback of duty being allowed, and again imported without payment of duty should at the time of such re-importation be shown in the monthly trade return No. 10-1 and in the annual table No. 22-1 of free imports with a foot-note explaining why they have been admitted

free of duty. They should also be shown in the monthly return No. 18-1, and the corresponding annual table No. 18 of articles allowed free for the use of private individuals, institutions, &c. (G. I., F. & C., No. 3664, dated 19th October 1881; *vide* G. R. No. 6489, dated 31st idem.)

50. In the monthly and annual accounts of the Trade and Navigation of British India the total value of the merchandise and treasure imported and exported *viâ* the Suez Canal is exhibited, but it is very desirable that the value of the trade with each country passing through the Canal should be shown in these accounts separately from the trade carried by other routes, as for example, round the Cape of Good Hope.

The additional statistics will appear only in the Imperial volume for British India and the tables in the Provincial volumes of the trade and shipping *viâ* the Suez Canal will remain unchanged.

Annual returns, however, will be required of the trade and shipping of the Bombay Presidency and of the Province of Sind with each foreign country *viâ* the Canal, for use in preparing the tables for the whole of British India. The Commissioner in Sind, the Commissioner of Customs, Salt, Opium and A'bkári, and the Political Resident, Aden, should transmit the returns direct to the Government of India so as to reach that Government by 1st June. (G. I., F. & C., Nos. 4898, dated 13th November 1882, and 63-S., dated 9th May 1884; *vide* G. Rs. Nos. 602, dated 24th January 1883, 4048, dated 20th May 1884, and 5005, dated 21st June 1884.)

51. In the monthly trade return No. 15 showing the gross amount of import duty collected on each article, the amount of duty collected on salt, salted fish, opium and spirits imported from foreign ports should be shown separately from the amounts collected on imports coastwise.

The same distinction should be made in the monthly trade return No. 17, in which the drawbacks paid and duty refunded should be shown separately for each of the articles above-named when imported from foreign ports and when imported coastwise.

The distinction should also be carried out in the corresponding tables of the annual statement of trade and navigation Nos. 15, 15A and 17. (G. I., R., A. & C., Nos. 188-C., dated 28th July 1876, and 496-C., dated 11th November 1878; *vide* G. Rs. Nos. 4495, dated 7th August 1876, and 5927, dated 18th November 1878.)

52. A diversity of practice exists in regard to the inclusion in returns Nos. 15 and 16 in the Provincial Annual Volumes of trade and navigation of figures of duty collected on passengers' baggage. In the volumes for Bengal and the Bombay Presidency the figures are entered separately against the heading 'Passengers' Baggage'; while in those for

the Madras Presidency, Sind and British Burma the figures are apparently distributed among the articles in the body of the returns.

This latter practice will be adopted in future in the consolidated statements prepared by the Government of India, and should also be followed in the compilation of the Provincial Annual Volumes.

These instructions apply also to the figures of duty collected at Cambay, Bilimora and Navsári. (G. I., F. & C., No. 62-S., dated 13th February 1885 ; *vide* G. R., No. 1794, dated 2nd March 1885.)

53. In the monthly returns of Customs duty Nos. 15 and 16 the figures of duty realized on passengers' baggage should be distributed among the respective articles in the body of the returns. (G. I., F. & C., No. 95-S., dated 24th March 1894, to the Commissioner of Customs, Salt, Opium, and Abkári.)

54. The monthly trade return No. 17, showing the description and value of goods on which drawbacks have been paid, or duties have been refunded, should exhibit separately the articles imported and those exported, the total amount of drawbacks and refunds being shown for imports, and the total amount of refunds for exports.

The table No. 17 of Part I (Foreign Trade) of the forms prescribed for the annual volume should also show separately the articles of import and export. (G. I., R., A. & C., No. C.-9, dated 25th April 1876; *vide* G. R. No. 2843, dated 11th May 1876.)

55. The articles* noted below should be invariably entered in the monthly trade return No. 18 of the new series (showing the quantities of certain principal articles of imported merchandise remaining in bond). It will of course be discretional with the Customs authorities to enter in this return, in addition to the articles now prescribed, any other articles which it has hitherto been the practice to enter in the corresponding return No. 15 of the old series, or which may at any time seem to be of sufficient importance to require insertion:—

Cotton—		
Twist and Yarn		lb.
Piece goods—		
Grey		yds.
White		„
Coloured and printed or dyed ...		„
Thread		lbs.
Canvas		yds.
Liquors—		
Ale, beer, and porter		gals.
Spirit. Brandy		„
Spirit. Rum		„
Spirit. Liquors		„
Spirit. Other sorts ...		„

Metals—	
Brass	... cwts.
Copper	... "
Iron	... "
Lead	... "
Steel	... "
Tin	... "
Zinc or spelter	... "
Salt	... tons.
Silk, raw	... lbs.
Silk, manufactures of—	
Piece goods	... yds.
Sugar	... lbs.
Wool, manufactures of—	
Piece goods	... yds.

(G. I., R., A. & C., No. 375, dated 10th July 1875; *vide* G. R. No. 4173, dated 23rd idem.)

56. A heading for articles exported by post similar to the head "articles imported by post" should be opened in the monthly and annual trade returns.

In the case of exports there being a difficulty in making the required distinction between articles of Foreign and those of Indian origin, the Government of Bombay proposed that the required distinction be made by assuming that all articles exported by post, except those which on the face of the declarations appeared to have been produced in Europe, were of Indian production or manufacture. This method would no doubt give results wanting in accuracy, but the error would be of no appreciable importance, and as the error of leaving out these exports altogether was important, the Government of India intimated that it had no objection to the adoption of the method proposed by the Government of Bombay. (G. I., F. & C., No. 78-S., dated 26th February 1885; *vide* G. R. No. 2380, dated 20th March 1885.)

57. Considering the very insignificant proportion which imports and exports of bullion and coin by foreign parcel post bear to the total imports and exports of these articles, it is unnecessary and would be inexpedient to insist on the weight being given in the Post Office invoices. For post parcels sufficiently accurate figures can be ascertained by calculating for silver one tola of weight for every rupee of declared value and for gold one tola of weight for every Rs. 20 to Rs. 22 of declared value according to the current price of gold. This plan may not give absolutely accurate weights, but the weights will be approximately correct, and considering the insignificance of the traffic by parcel post it seems better to be content with approximately accurate weight than to increase the details to be filled up by the public in declarations accompanying post parcels. (G. R. No. 850, dated 5th Febru-

ments, as Government stores. A foot-note should be attached to the tables of Government stores stating how much of the total value of the imports represents the value of stores or the Rájputána-Málwa Railway. (G. I., F. & C., No. 48-S., dated 16th February 1888; *vide* G. R. No. 1519, dated 5th March 1888.)

59. There is no objection to the figures of the imports of spirit being recorded, for purposes of the Customs Department, in the denomination of 'proof spirit gallons,' but in the statistical returns of trade furnished to the Government of India in the Department of Finance and Commerce or published locally the record should be made invariably in the denomination of 'liquid gallons.' (G. I., F. & C., No.196-S., dated 12th July 1888; *vide* G. R. No. 5018, dated 27th idem.)

60. As cotton seed, which forms a portion of the export of seeds classed as "other sorts" in the monthly returns of sea-borne trade, is an export of considerable importance from other countries, it is expedient to note the quantities of it exported from India. The Customs authorities should accordingly distinguish cotton seed separately in the returns. (G. I., F. & C., No. 5628, dated 15th October 1888; *vide* G. R. No. 7405, dated 7th November 1888.)

61. The particular attention of all Customs officers is called to the necessity of verifying the declarations of importers and exporters and of enforcing the law where the declarations are found to be seriously inaccurate. The Government of India, agreeing with Her Majesty's Secretary of State, attaches great importance to the maintenance of accuracy in the declarations which form the basis of the statistics of trade. (G. I., F. & C., No. 4591, dated 6th November 1891; *vide* G. R. No. 8213, dated 30th idem.)

E.—MISCELLANEOUS.

1. It is of more importance to stimulate and develop the production of articles already known in the country, such for instance as the ground-nut (*Arachis hypogæa*), than to initiate costly experiments in articles not commercially known and of which the ultimate success is problematical. (G. I., R., A. & C., Nos. 514C.-524 C., dated 2nd November 1877; *vide* G. R. No. 6836, dated 14th idem.)

2. The request of the Secretary of State that arrangements may be made for the transmission to the India Office, for publication in the journal of the Board of Trade, of information regarding tariffs and trade which may be of interest to merchants

The Department of Finance and Commerce will contribute statistics and reports upon the external trade, sea-borne and land, and the shipping of India, and also information in regard to changes in the customs and excise duties.

The other Departments will contribute papers on all matters of interest connected with—

(*a*) *Home Department.*—The operation of the laws regulating patents, patterns and designs, and copyrights.

(*b*) *Foreign Department.*—Reports, so far as they are not confidential, from the officers of that Department and Consuls and Consular Agents touching trade in the Persian Gulf, Persia, Muscat, Kábul, Káshmir, Ladakh and other places.

(*c*) *Public Works Department.*—Opening of new lengths of railway, projects for construction of new lines, linking of through communication with sea-ports, opening of important bridges, and material changes in rates for transport of merchandise on any large line.

(*d*) *Revenue and Agricultural Department.*—Statistics and reports, whether periodical or special, compiled in that Department concerning internal trade or agricultural and economic products, and any meteorological reports which from a commercial point of view are of interest or value.

Each Local Government and Administration is also requested to co-operate by furnishing the Department of Finance and Commerce with papers of interest bearing on the trade and industry of the province.

It is not necessary to print any of the papers that may thus be sent to the Department of Finance and Commerce unless it is decided for other reasons to print them. Nor is it necessary to furnish the information in any special shape, as it has been ascertained that all papers sent from India will be edited before publication. (G. I., F. & C., No. 4834, dated 10th September 1887; *vide* G. R. No. 6915, dated 11th October 1887.)

3. Reports relating to the opening of new lengths of railway and other matters of interest dealt with in the Public Works Department required for communication to the editor of the Journal of the Board of Trade should not be furnished periodically, but as soon as possible after the occurrence of the event to which they relate, as they are intended for publication in a monthly journal. (G. I., F. & C., No. 340-S., dated 20th December 1887.)